

COMPANY REGISTRATION NUMBER: SC397368

D-Tek Ltd

Filleted Unaudited Financial Statements

30 April 2018

D-Tek Ltd
Financial Statements

Year ended 30 April 2018

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D-Tek Ltd

Statement of Financial Position

30 April 2018

		2018	2017
	Note	£	£
Fixed assets			
Tangible assets	5	2,541	1,596
Current assets			
Debtors	6	5,516	9,941
Cash at bank and in hand		15,083	18,056
		-----	-----
		20,599	27,997
Creditors: amounts falling due within one year	7	23,120	29,609
		-----	-----
Net current liabilities		2,521	1,612
		-----	-----
Total assets less current liabilities		20	(16)
		-----	-----
Net assets/(liabilities)		20	(16)
		-----	-----
Capital and reserves			
Called up share capital		2	2
Profit and loss account		18	(18)
		-----	-----
Shareholders funds/(deficit)		20	(16)
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

D-Tek Ltd

Statement of Financial Position *(continued)*

30 April 2018

These financial statements were approved by the board of directors and authorised for issue on 26 June 2018 , and are signed on behalf of the board by:

Mr D Youngson

Director

Company registration number: SC397368

D-Tek Ltd

Notes to the Financial Statements

Year ended 30 April 2018

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 29 Commercial Street, Dundee, DD1 3DG.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

Financial instruments

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

5. Tangible assets

	Equipment £	Total £
Cost		
At 1 May 2017	3,201	3,201
Additions	1,998	1,998
Disposals	(1,238)	(1,238)
	-----	-----
At 30 April 2018	3,961	3,961
	-----	-----
Depreciation		
At 1 May 2017	1,605	1,605
Charge for the year	545	545
Disposals	(730)	(730)
	-----	-----
At 30 April 2018	1,420	1,420
	-----	-----
Carrying amount		
At 30 April 2018	2,541	2,541
	-----	-----
At 30 April 2017	1,596	1,596
	-----	-----

6. Debtors

	2018 £	2017 £
Trade debtors	5,516	9,941
	-----	-----

7. Creditors: amounts falling due within one year

	2018 £	2017 £
Corporation tax	13,228	16,370
Social security and other taxes	903	961
Other creditors	8,989	12,278
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	23,120	29,609
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This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.