REGISTERED NUMBER: SC480849 (Scotland)

Unaudited Financial Statements for the Year Ended 31 July 2018

for

DinoM8 Limited

Contents of the Financial Statements
for the Year Ended 31 July 2018

Company Information
for the Year Ended 31 July 2018

DIRECTORS:	A Stein A R Stein
REGISTERED OFFICE:	Unit 1 York Road Chapelhall Airdrie ML6 8HW
REGISTERED NUMBER:	SC480849 (Scotland)
ACCOUNTANTS:	Dunellan Accountancy Limited 24 Chapel Street Airdrie ML6 6LG

Balance Sheet
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Tangible assets	4		215,550		93,000
CURRENT ASSETS					
Stocks	5	6,489		1,000	
Debtors	6	64,919		-	
Cash at bank and in hand		54,709		2	
		126,117		1,002	
CREDITORS					
Amounts falling due within one year	7	237,193		94,000	
NET CURRENT LIABILITIES			(111,076)		(92,998)
TOTAL ASSETS LESS CURRENT LIABILITIES			104,474		2
CREDITORS					
Amounts falling due after more than one year	8		42,048		-
NET ASSETS			62,426		2
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			62,424		-
SHAREHOLDERS' FUNDS			62,426		2

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

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Balance Sheet - continued
31 July 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30 April 2019 and were signed on its behalf by:

A Stein - Director

1. STATUTORY INFORMATION

DinoM8 Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 5% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 67 (2017 - NIL) .

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 August 2017	-	93,000	-
Additions	81,463	8,979	4,990
At 31 July 2018	81,463	101,979	4,990
DEPRECIATION			
Charge for year	4,073	15,297	749
At 31 July 2018	4,073	15,297	749
NET BOOK VALUE			
At 31 July 2018	77,390	86,682	4,241
At 31 July 2017	-	93,000	-

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 August 2017	-	-	93,000
Additions	53,680	1,731	150,843
At 31 July 2018	53,680	1,731	243,843
DEPRECIATION			
Charge for year	7,828	346	28,293
At 31 July 2018	7,828	346	28,293
NET BOOK VALUE			
At 31 July 2018	45,852	1,385	215,550
At 31 July 2017	-	-	93,000

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4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
Additions	53,680
At 31 July 2018	53,680
DEPRECIATION	
Charge for year	7,828
At 31 July 2018	7,828
NET BOOK VALUE	
At 31 July 2018	45,852

5. **STOCKS**

	31.7.18 £	31.7.17 £
Stocks	6,489	1,000

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.18 £	31.7.17 £
Amounts owed by participating interests	27,470	-
Other debtors	1,692	-
Prepayments	35,757	-
	64,919	-

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.18 £	31.7.17 £
Hire purchase contracts	6,423	-
Trade creditors	102,680	-
Social security and other taxes	3,296	-
VAT	68,662	-
Other creditors	19,997	80,000
Directors' current accounts	29,113	14,000
Accrued expenses	7,022	-
	237,193	94,000

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.7.18 £	31.7.17 £
Hire purchase contracts	42,048	-

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9. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.18	31.7.17
	£	£
Hire purchase contracts	48,471	-

Amounts due under hire purchase are secured by the asset to which the creditor relates to.

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the period end a loan existed between the company and its directors. At 31st July 2018 the company owed £29,113 (2017 £14,000) to its directors. The loan is interest free and has no fixed terms of repayment.

11. RELATED PARTY DISCLOSURES

At the year end a loan existed between the company and Pristein Decor Limited, a company that Mr Stein is a director and shareholder. At 31st July 2018 Pristein Decor Limited owed DinoM8 Limited £25,000 (2017 £nil).

Also at the year end the company were owed £1,425 (2017 £nil) from Dinotots Limited, a company in which Mr Stein is a director and shareholder.

Jurassic Holdings Limited, a company in which Mr Stein is a director and shareholder of owed the company £1,045 (2017 £nil) at 31st July 2018.