

**DELA FIRE AND SECURITY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2020**

DELA FIRE AND SECURITY LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

DELA FIRE AND SECURITY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2020

Director	Stephen Lawrence
Company Number	07432507 (England and Wales)
Registered Office	Unit N OYO Business Unitd Barge Way Sittingbourne Kent ME10 2FB United Kingdom
Accountants	Rustrick Accountants Limited 380A New Hythe lane Larkfield Maidstone Kent ME20 6RZ

DELA FIRE AND SECURITY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	142,169	176,855
Current assets			
Debtors	5	220,193	161,688
Cash at bank and in hand		972,105	565,464
		<u>1,192,298</u>	<u>727,152</u>
Creditors: amounts falling due within one year	<u>6</u>	(308,239)	(214,105)
Net current assets		<u>884,059</u>	<u>513,047</u>
Total assets less current liabilities		1,026,228	689,902
Creditors: amounts falling due after more than one year	<u>7</u>	(11,448)	(15,046)
Provisions for liabilities			
Deferred tax		(27,349)	(23,887)
Net assets		<u>987,431</u>	<u>650,969</u>
Capital and reserves			
Called up share capital	<u>8</u>	100	100
Profit and loss account		<u>987,331</u>	<u>650,869</u>
Shareholders' funds		<u>987,431</u>	<u>650,969</u>

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 31 May 2021 and were signed on its behalf by

Stephen Lawrence
Director

Company Registration No. 07432507

DELA FIRE AND SECURITY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Statutory information

Dela Fire and Security Limited is a private company, limited by shares, registered in England and Wales, registration number 07432507. The registered office is Unit N OYO Business Unitd, Barge Way, Sittingbourne, Kent, ME10 2FB, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	5% straight line
Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance
Fixtures & fittings	25% reducing balance
Computer equipment	25% reducing balance

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

DELA FIRE AND SECURITY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

Pension costs

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

4 Tangible fixed assets	Land & buildings	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	At cost	
At 1 December 2019	22,560	15,844	251,996	34,457	13,614	338,471
Additions	-	-	-	97	6,965	7,062
At 30 November 2020	22,560	15,844	251,996	34,554	20,579	345,533
Depreciation						
At 1 December 2019	1,128	12,561	132,269	10,857	4,801	161,616
Charge for the year	1,128	821	29,931	5,924	3,944	41,748
At 30 November 2020	2,256	13,382	162,200	16,781	8,745	203,364
Net book value						
At 30 November 2020	20,304	2,462	89,796	17,773	11,834	142,169
At 30 November 2019	21,432	3,283	119,727	23,600	8,813	176,855

5 Debtors: amounts falling due within one year	2020	2019
	£	£
Trade debtors	218,634	158,570
Accrued income and prepayments	1,559	3,118
	220,193	161,688

6 Creditors: amounts falling due within one year	2020	2019
	£	£
Obligations under finance leases and hire purchase contracts	3,598	3,598
Trade creditors	40,340	76,902
Taxes and social security	248,083	132,218
Other creditors	16,179	747
Loans from directors	39	640
	308,239	214,105

7 Creditors: amounts falling due after more than one year	2020	2019
	£	£
Obligations under finance leases and hire purchase contracts	11,448	15,046

8 Share capital	2020	2019
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

DELA FIRE AND SECURITY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

9 Controlling party

The ultimate controlling party is that of Mr S Lawrence by virtue of his share holding

10 Average number of employees

During the year the average number of employees was 9 (2019: 7).

