

Company Registration No. 09031194 (England and Wales)

**D T N I LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**  
**PAGES FOR FILING WITH REGISTRAR**

**PM+M Solutions for Business LLP**  
**Chartered Accountants**  
**New Century House**  
**Greenbank Technology Park**  
**Challenge Way**  
**Blackburn**  
**Lancashire**  
**BB1 5QB**

# **D T N I LIMITED**

## **COMPANY INFORMATION**

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<b>Directors</b>	Mr J F McAvoy Mr D T Newns
<b>Company number</b>	09031194
<b>Registered office</b>	Suite 3 First Floor Grove Chambers 36 Green Lane Wilmslow England SK9 1LD
<b>Accountants</b>	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB

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# **D T N I LIMITED**

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# D T N I LIMITED

## BALANCE SHEET

AS AT 31 MAY 2022

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	3	116,541	61,746
Investments	4	125,021	125,021
		<u>241,562</u>	<u>186,767</u>
<b>Current assets</b>			
Debtors	5	3,162,067	1,749,132
Investments	6	6,179,688	7,743,264
Cash at bank and in hand		1,584,550	417,528
		<u>10,926,305</u>	<u>9,909,924</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(93,481)</u>	<u>(1,877,909)</u>
<b>Net current assets</b>		<u>10,832,824</u>	<u>8,032,015</u>
<b>Total assets less current liabilities</b>		<u>11,074,386</u>	<u>8,218,782</u>
<b>Creditors: amounts falling due after more than one year</b>	8	<u>(45,358)</u>	<u>-</u>
<b>Net assets</b>		<u><u>11,029,028</u></u>	<u><u>8,218,782</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss reserves		11,029,027	8,218,781
<b>Total equity</b>		<u><u>11,029,028</u></u>	<u><u>8,218,782</u></u>

The notes on pages 3 to 6 form part of these financial statements.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

# **D T N I LIMITED**

## **BALANCE SHEET (CONTINUED)**

**AS AT 31 MAY 2022**

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The financial statements were approved by the board of directors and authorised for issue on 4 April 2023 and are signed on its behalf by:

Mr J F McAvoy  
**Director**

**Company Registration No. 09031194**

# D T N I LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

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### 1 Accounting policies

#### Company information

D T N I Limited is a private company limited by shares incorporated in England and Wales. The registered office is Suite 3, First Floor Grove Chambers, 35 Green Lane, Wilmslow, England, SK9 1LD.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover from consultancy is recognised when the work has been performed.

Turnover from interest and fees is recognised when earned in line with specific loan arrangements.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on reducing balance
Computers	15% on cost
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Fixed asset investments

Fixed asset investments are stated at cost less provision for any impairment in value.

Investments in listed company equity shares are initially recognised at cost and subsequently measured at market value at each balance sheet date with changes to fair value recognised in profit or loss.

Investments in unlisted company equity shares are not recognised at cost. Where the fair value can be reliably determined they are subsequently measured at fair value at each balance sheet date with changes to fair value recognised in profit or loss. Where fair value cannot be readily determined, such investments are stated at historic cost less impairment

# D T N I LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2022

#### 1 Accounting policies

(Continued)

##### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

##### 1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

##### 1.7 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	2	2

# D T N I LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

### 3 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 June 2021	15,200	9,202	61,710	86,112
Additions	14,450	-	64,490	78,940
At 31 May 2022	29,650	9,202	126,200	165,052
<b>Depreciation and impairment</b>				
At 1 June 2021	2,837	4,166	17,363	24,366
Depreciation charged in the year	3,616	1,381	19,148	24,145
At 31 May 2022	6,453	5,547	36,511	48,511
<b>Carrying amount</b>				
At 31 May 2022	23,197	3,655	89,689	116,541
At 31 May 2021	12,363	5,036	44,347	61,746

### 4 Fixed asset investments

	2022	2021
	£	£
Other investments other than loans	125,021	125,021

### 5 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	138,989	31,250
Other debtors	2,923,078	1,717,882
	3,062,067	1,749,132
<b>Amounts falling due after more than one year:</b>		
Other debtors	100,000	-
<b>Total debtors</b>	<b>3,162,067</b>	<b>1,749,132</b>

## **D T N I LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022**

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#### **6 Current asset investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other investments	<b>6,179,688</b>	<b>7,743,264</b>

#### **7 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,478</b>	5,400
Taxation and social security	<b>2,208</b>	2,099
Other creditors	<b>89,795</b>	1,870,410
	<b>93,481</b>	<b>1,877,909</b>

#### **8 Creditors: amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>45,358</b>	-

#### **9 Secured debts**

The following secured debts are included within creditors:

- Hire purchase contracts totalling £54,311 (2021 - £nil).
- Other loans totalling £nil (2021 - £1,657,228).

Hire purchase contracts are secured against the assets to which they relate.

Other loans are secured against cash and other company assets held by the lender.

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.