

Registered number  
12808347

Dellands Limited

Filleled Accounts

31 August 2022

**Dellands Limited****Registered number:** 12808347**Balance Sheet****as at 31 August 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	1,707	2,448
<b>Current assets</b>			
Debtors	4	299	479
Cash at bank and in hand		126,328	106,075
		<u>126,627</u>	<u>106,554</u>
<b>Creditors: amounts falling due within one year</b>	5	(22,108)	(33,318)
<b>Net current assets</b>		<u>104,519</u>	<u>73,236</u>
<b>Total assets less current liabilities</b>		<u>106,226</u>	<u>75,684</u>
<b>Provisions for liabilities</b>		(324)	(465)
<b>Net assets</b>		<u>105,902</u>	<u>75,219</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		105,802	75,119
<b>Shareholders' funds</b>		<u>105,902</u>	<u>75,219</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 24 May 2023

**Dellands Limited**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**1 Summary of significant accounting policies**

***Basis of preparation***

The accounts have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) and the Companies Act 2006 ( as applicable to companies subject to the small company r e g i m e . )

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	33 1/3 % straight line basis
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax

rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference. Current and deferred tax assets and liabilities are not discounted.

### ***Employee benefits***

When employees have rendered service to the company, short term employees benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>

### **3 Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost</b>	
At 1 September 2021	3,088
Additions	384
Disposals	(115)
At 31 August 2022	<u>3,357</u>
<b>Depreciation</b>	
At 1 September 2021	640
Charge for the year	1,087
On disposals	(77)
At 31 August 2022	<u>1,650</u>
<b>Net book value</b>	
At 31 August 2022	<u>1,707</u>
At 31 August 2021	2,448

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	456
Other debtors	299	23
	<u>299</u>	<u>479</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	15,983	29,323

Other creditors	6,125	3,995
	<u>22,108</u>	<u>33,318</u>

<b>6 Share Capital</b>	<b>Nominal value</b>	<b>2022 Number</b>	<b>2022 £</b>	<b>2021 £</b>
Allotted, called up and fully paid				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

## **7 Related party transactions**

During the year the directors have made various loans to the company. No interest is being charged and the loan is repayable on demand. The balance on the loan at the year end is £3,695 (2021 £1,639).

## **8 Other information**

Dellands Limited is a private company limited by shares and incorporated in England. Its registered office is:

24 Dellands  
Overton  
Basingstoke  
Hampshire  
RG25 3LB

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.