Registered number
03633694

D3-UK Limited

Filleted Accounts

31 August 2021

D3-UK Limited

Registered number: 03633694

Balance Sheet

as at 31 August 2021

	Notes		2021		2020
			£		£
Fixed assets					
Tangible assets	3		6,534		7,096
Current assets					
Debtors	4	31,625		55,018	
Cash at bank and in hand		98,399		23,626	
		130,024		78,644	
Creditors: amounts falling due within one year	5	(18,419)		(26,946)	
Net current assets			111,605		51,698
Total assets less current liabilities			118,139		58,794
Creditors: amounts falling due after more than one year	6		(50,000)		-
Net assets			68,139		58,794
Capital and reserves					
Called up share capital			112		112
Profit and loss account			68,027		58,682
Shareholders' funds			68,139		58,794

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.

Michael Gibson

Director

Approved by the board on 6 October 2021

D3-UK Limited

Notes to the Accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Going Concern

These accounts have been prepared on the basis of the company continuing to be a going concern. The Directors have considered the possible effects of the impact of Covid-19 but are confident that there is no material negative impact on the Company that would change this position.

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, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 3 - 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2021 Number	2020 Number
Average number of persons employed by the company	10	9

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2020	82,779
Additions	1,912
At 31 August 2021	84,691
Depreciation	
At 1 September 2020	75,683
Charge for the year	2,474
At 31 August 2021	78,157
Net book value	
At 31 August 2021	6,534
At 31 August 2020	7,096

4 Debtors

	2021 £	2020 £
Trade debtors	22,594	55,018

Other debtors	9,031	-
	31,625	55,018

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxation and social security costs	7,015	16,262
Other creditors	11,404	10,684
	18,419	26,946

6 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans	50,000	-

7 Other information

D3-UK Limited is a private company limited by shares and incorporated in England. Its registered office is:

3 Blue Sky Way
Monkton Business Park South
Hebburn
Tyne & Wear
NE31 2EQ

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.