Registered number
03633694

D3-UK Limited

Filleted Accounts

31 August 2023

D3-UK Limited

Registered number: 03633694

Balance Sheet

as at 31 August 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	3		8,829		5,530
Current assets					
Stocks		26,412		36,712	
Debtors	4	98,082		68,736	
Cash at bank and in hand		45,004		178,949	
		169,498		284,397	
Creditors: amounts falling due within one year	5	(102,279)		(93,267)	
Net current assets			67,219		191,130
Total assets less current liabilities			76,048		196,660
Creditors: amounts falling due after more than one year	6		(35,602)		(46,427)
Net assets			40,446		150,233
Capital and reserves					
Called up share capital			112		112
Profit and loss account			40,334		150,121
Shareholders' funds			40,446		150,233

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.

Brydon Molineux

Director

Approved by the board on 15 May 2024

D3-UK Limited

Notes to the Accounts

for the year ended 31 August 2023

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).

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

	2023 Number	2022 Number
Average number of persons employed by the company	8	9

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2022	85,135
Additions	5,737
At 31 August 2023	90,872
Depreciation	
At 1 September 2022	79,605
Charge for the year	2,438
At 31 August 2023	82,043
Net book value	
At 31 August 2023	8,829
At 31 August 2022	5,530

4 Debtors

	2023 £	2022 £
Trade debtors	86,540	58,671
Other debtors	11,542	10,065
	98,082	68,736

5 Creditors: amounts falling due within one year

	2023 £	2022 £

Trade creditors	30,215	40,716
Taxation and social security costs	20,470	29,881
Other creditors	51,594	22,670
	102,279	93,267

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	35,602	46,427

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.