Ref: ACT/09218421/ED
Registered number 9218421

DIETER LIMITED

Revised Report and Accounts

30 September 2016

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DIETER LIMITED
Registered number: 09218421
Director's Report

The director presents his report and accounts for the year ended 30 September 2016.

Principal activities
The company was incorporated on 15th September 2015 and its principal activity is the provision of consultancy services.

Directors and Secretary
The following persons served as Director and Secretary during the year.

Mr Dieter Pletell -Director
Miss Tanith Eley- Secretary

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 2 June 2017 and signed by its order.

Tanith Eley
Secretary

DIETER LIMITED
Profit and Loss Account
for the year ended 30 September 2016

	Notes	2016 £	2015 £
Turnover	2	65,637	70,417
Administrative expenses		(39,409)	(34,455)
Operating profit		26,228	35,962
Profit on ordinary activities before taxation		26,228	35,962
Tax on profit on ordinary activities	3	(5,115)	(7,193)
Profit for the financial year		21,113	28,769

DIETER LIMITED
Balance Sheet
as at 30 September 2016

	Notes		2016 £		2015 £
Current assets					
Debtors	4	10,737		12,667	
Cash at bank and in hand		41,334		21,931	
		52,071		34,598	
Creditors: amounts falling due within one year	5	(42,045)		(26,828)	
Net current assets			10,026		7,770
Net assets			10,026		7,770
Capital and reserves					
Called up share capital	6		1		1
Profit and loss account	7		10,025		7,769
Shareholder's funds			10,026		7,770

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

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

The director acknowledges his 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Dieter Pletell
Director
Approved by the board on 2 June 2017

DIETER LIMITED
Notes to the Accounts
for the year ended 30 September 2016

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet 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 the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Turnover

	2016	2015
	£	£
Turnover attributable to geographical markets in the UK	65,637	70,417

3 Taxation

	2016	2015
	£	£
UK corporation tax @19%/20%	5,115	7,193

DIETER LIMITED
Notes to the Accounts
for the year ended 30 September 2016

4	**Debtors**	**2016**	**2015**
		£	**£**
	Trade debtors	10,736	12,666
	Other debtors	1	1
		10,737	12,667

5	**Creditors: amounts falling due within one year**	**2016**	**2015**
		£	**£**
	Trade creditors	-	1,170
	Corporation tax	5,115	7,193
	Director's account	35,857	17,000
	Other creditors and accruals	1,073	1,465
		42,045	26,828

6	**Share capital**	**Nominal value**	**2016 Number**	**2016**	**2015**
				£	**£**
	Allotted, called up and fully paid:				
	Ordinary shares	£1 each	-	1	1

7	**Profit and loss account**	**2016**
		£
	At 1 October 2015	7,769
	Profit for the year	21,113
	Dividends	(18,857)
	At 30 September 2016	10,025

8	**Dividends**	**2016**	**2015**
		£	**£**
	Dividends for which the company became liable during the year:		
	Dividends paid	18,857	21,000

DIETER LIMITED
Detailed profit and loss account
for the year ended 30 September 2016

	2016 £	2015 £
Sales	65,637	70,417
Administrative expenses	(39,409)	(34,455)
Operating profit	26,228	35,962
Profit before tax	26,228	35,962

DIETER LIMITED
Detailed profit and loss account
for the year ended 30 September 2016

	2016 £	2015 £
Sales		
Sales	65,637	70,417
Administrative expenses		
Employee costs:		
Wages and salaries	18,761	1,667
Director's salary	11,000	8,000
	29,761	9,667
Premises costs:		
Rent	5,800	5,800
Light and heat	725	724
	6,525	6,524
General administrative expenses:		
Insurance	269	269
Equipment expensed	1,137	-
Sundry expenses	567	1,170
	1,973	1,439
Legal and professional costs:		
Accountancy fees	1,150	1,100
Consultancy fees	-	15,725
	1,150	16,825
	39,409	34,455