Registered number
09218421

DIETER LIMITED

Report and Accounts

30 September 2017

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DIETER LIMITED
Registered number: 09218421
Directors' Report

The directors present their report and accounts for the year ended 30 September 2017.

Principal activities
The company's principal activity during the year continued to be the provision of consultancy services.

Directors
The following persons served as directors 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 11 June 2018 and signed on its behalf.

Dieter J. Pletell

Dieter Pletell
Director

DIETER LIMITED
Profit and Loss Account
for the year ended 30 September 2017

	2017 £	2016 £
Turnover	65,531	65,637
Administrative expenses	(41,241)	(39,409)
Operating profit	24,290	26,228
Profit before taxation	24,290	26,228
Tax on profit	(4,737)	(5,115)
Profit for the financial year	19,553	21,113

DIETER LIMITED
Registered number: 09218421
Balance Sheet
as at 30 September 2017

	Notes		2017 £		2016 £
Current assets					
Debtors	3	11,382		10,737	
Cash at bank and in hand		41,331		41,334	
		52,713		52,071	
Creditors: amounts falling due within one year	4	(41,134)		(42,045)	
Net current assets			11,579		10,026
Net assets			11,579		10,026
Capital and reserves					
Called up share capital			1		1
Profit and loss account			11,578		10,025
Shareholders' funds			11,579		10,026

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.

Dieter Pletell
Director
Approved by the board on 11 June 2018

DIETER LIMITED
Statement of Changes in Equity
for the year ended 30 September 2017

	Share capital	Share premium	Re-valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 October 2015	1	-	-	7,769	7,770
Profit for the financial year				21,113	21,113
Dividends				(18,857)	(18,857)
At 30 September 2016	1	-	-	10,025	10,026
At 1 October 2016	1	-	-	10,025	10,026
Profit for the financial year				19,553	19,553
Dividends				(18,000)	(18,000)
At 30 September 2017	1	-	-	11,578	11,579

DIETER LIMITED
Notes to the Accounts
for the year ended 30 September 2017

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 rendering of services. 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.

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.

Foreign currency translation
Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

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

2 Employees

	2017 Number	2016 Number
Average number of persons employed by the company	2	2

3 Debtors

	2017 £	2016 £
Trade debtors	5,615	10,736
Other debtors	5,767	1
	11,382	10,737

4 Creditors: amounts falling due within one year

	2017 £	2016 £
Corporation tax	4,737	5,115
Director's loan	35,197	35,857
Other creditors and accruals	1,200	1,073
	41,134	42,045

5 Other information

DIETER LIMITED is a private company limited by shares and incorporated in England. Its registered office is:
10, Beechcroft Road
Tooting
London
SW17 7BY

DIETER LIMITED
Detailed profit and loss account
for the year ended 30 September 2017
This schedule does not form part of the statutory accounts

	2017 £	2016 £
Sales	65,531	65,637
Administrative expenses	(41,241)	(39,409)
Operating profit	24,290	26,228
Profit before tax	24,290	26,228

DIETER LIMITED

Detailed profit and loss account

for the year ended 30 September 2017

This schedule does not form part of the statutory accounts

	2017 £	2016 £
Sales		
Sales	65,531	65,637
Administrative expenses		
Employee costs:		
Wages and salaries	18,013	18,761
Directors' salaries	12,221	11,000
Pensions	699	-
Travel and subsistence	500	-
	31,433	29,761
Premises costs:		
Rent	5,800	5,800
Light and heat	898	725
	6,698	6,525
General administrative expenses:		
Bank charges	42	-
Insurance	269	269
Equipment expensed	1,510	1,137
Sundry expenses	-	567
	1,821	1,973
Legal and professional costs:		
Accountancy fees	1,289	1,150
	1,289	1,150
	41,241	39,409