

Registration number 09335821

DELTA UNION LIMITED

Abbreviated accounts

for the year ended 31 October 2016

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DELTA UNION LIMITED

Contents

	Page
Abbreviated balance sheet	1 - 2
Notes to the financial statements	3 - 4

DELTA UNION LIMITED

Abbreviated balance sheet as at 31 October 2016

		31/10/16		31/10/15	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		44,100		-
Current assets					
Stocks		53,282		45,000	
Debtors		1,600		-	
Cash at bank and in hand		886		24,630	
		<u>55,768</u>		<u>69,630</u>	
Creditors: amounts falling due within one year		<u>(4,176)</u>		<u>(832)</u>	
Net current assets			<u>51,592</u>		<u>68,798</u>
Total assets less current liabilities			95,692		68,798
Creditors: amounts falling due after more than one year			<u>(97,818)</u>		<u>(70,319)</u>
Deficiency of assets			<u>(2,126)</u>		<u>(1,521)</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>(2,128)</u>		<u>(1,523)</u>
Shareholders' funds			<u>(2,126)</u>		<u>(1,521)</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

DELTA UNION LIMITED

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 October 2016**

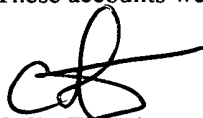
For the year ended 31 October 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

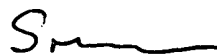
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These accounts were approved by the directors on 8 May 2017, and are signed on their behalf by:



Colin Thwaites
Director



Stephen Morris
Director

Registration number 09335821

The notes on pages 3 to 4 form an integral part of these financial statements.

DELTA UNION LIMITED

Notes to the abbreviated financial statements for the year ended 31 October 2016

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over fifty years
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1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

DELTA UNION LIMITED

Notes to the abbreviated financial statements for the year ended 31 October 2016

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2. Fixed assets	Tangible fixed assets £	
Cost		
Additions	45,000	
At 31 October 2016	<u>45,000</u>	
Depreciation		
Charge for year	900	
At 31 October 2016	<u>900</u>	
Net book values		
At 31 October 2016	<u><u>44,100</u></u>	

3. Share capital	31/10/16 £	31/10/15 £
Allotted, called up and fully paid		
1 Ordinary A shares of £1 each	1	1
1 Ordinary B shares of £1 each	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>
Equity Shares		
1 Ordinary A shares of £1 each	1	1
1 Ordinary B shares of £1 each	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>