

Registered number: 10496708

Dielex Limited

FILLETED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30/11/2022

Prepared By:
Gibsons Accountants Ltd
Chartered Accountants
226 Oldham Road
Rochdale
Lancashire
OL11 2ER

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30/11/2022

DIRECTORS

Mr P Rodgers

SECRETARY

Mr P Rodgers

REGISTERED OFFICE

Unit 3

New Line Industrial Estate

Bacup

Lancashire

OL13 9RW

COMPANY DETAILS

Private company limited by shares registered in EW -
England and Wales, registered number 10496708

ACCOUNTANTS

Gibsons Accountants Ltd

Chartered Accountants

226 Oldham Road

Rochdale

Lancashire

OL11 2ER

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The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
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BALANCE SHEET AT 30/11/2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	3	1,941	2,588
CURRENT ASSETS			
Debtors	4	29,527	44,400
Cash at bank and in hand		<u>2,074</u>	<u>9,150</u>
		31,601	53,550
CREDITORS: Amounts falling due within one year	5	<u>22,471</u>	<u>53,006</u>
NET CURRENT ASSETS		9,130	544
TOTAL ASSETS LESS CURRENT LIABILITIES		11,071	3,132
PROVISIONS FOR LIABILITIES AND CHARGES	6	<u>369</u>	<u>492</u>
NET ASSETS		<u>10,702</u>	<u>2,640</u>
CAPITAL AND RESERVES			
Called up share capital	7	10	10
Profit and loss account		<u>10,692</u>	<u>2,630</u>
SHAREHOLDERS' FUNDS		<u>10,702</u>	<u>2,640</u>

For the year ending 30/11/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 29/08/2023 and signed on their behalf by

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Mr P Rodgers

Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30/11/2022

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	reducing balance 25%
Equipment	reducing balance 25%

1c. Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period. Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

1d. Foreign Currency

Transactions in currencies, other than the functional currency of the company, are recorded at the rate of the exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at the historic cost in a foreign currency are not retranslated.

1e. Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

2. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	1	1

3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
Cost			
At 01/12/2021	<u>3,158</u>	<u>830</u>	<u>3,988</u>
At 30/11/2022	<u>3,158</u>	<u>830</u>	<u>3,988</u>
Depreciation			
At 01/12/2021	790	610	1,400
For the year	<u>592</u>	<u>55</u>	<u>647</u>
At 30/11/2022	<u>1,382</u>	<u>665</u>	<u>2,047</u>
Net Book Amounts			
At 30/11/2022	<u>1,776</u>	<u>165</u>	<u>1,941</u>
At 30/11/2021	<u>2,368</u>	<u>220</u>	<u>2,588</u>

4. DEBTORS

	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	25,200	44,400
VAT	<u>4,327</u>	<u>-</u>
	<u>29,527</u>	<u>44,400</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
UK corporation tax	2,014	148
VAT	-	7,137
Loans from Matparts	13,877	6,865
Trade creditors	322	1,102
MPT group pension scheme	5,658	37,183
Accruals	<u>600</u>	<u>571</u>
	<u>22,471</u>	<u>53,006</u>

6. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred taxation	<u>369</u>	<u>492</u>
	<u>369</u>	<u>492</u>

7. SHARE CAPITAL

	2022	2021
	£	£
Allotted, issued and fully paid:		
10 Ordinary shares of £1 each	<u>10</u>	<u>10</u>
	<u>10</u>	<u>10</u>

8. CONTROLLING PARTY

The company is controlled by the director who owns 90% of the issued share capital.

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.