

REGISTERED NUMBER: 10589302 (England and Wales)

Dispense Gas Trading Ltd

Unaudited Financial Statements

for the Year Ended 31 May 2025

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for the Year Ended 31 May 2025

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Dispense Gas Trading Ltd
Company Information
for the Year Ended 31 May 2025

Director: D Kotecha

Registered office: St Ann's House
North Street
Radeliffe
M26 2RN

Registered number: 10589302 (England and Wales)

Accountants: Warr & Co Limited
Chartered Accountants
Mynshull House
78 Churchgate
Stockport
Cheshire
SK1 1YJ

Dispense Gas Trading Ltd (Registered number: 10589302)

Balance Sheet
31 May 2025

	Notes	31.5.25 £	£	31.5.24 £	£
Fixed assets					
Tangible assets	4		90,391		62,671
Current assets					
Stocks		2,800		2,800	
Debtors	5	34,993		30,255	
Cash at bank and in hand		187,836		148,305	
		225,629		181,360	
Creditors					
Amounts falling due within one year	6	68,086		53,996	
Net current assets			157,543		127,364
Total assets less current liabilities			247,934		190,035
Creditors					
Amounts falling due after more than one year	7		(21,133)		(33,234)
Provisions for liabilities	8		(21,288)		(14,071)
Net assets			205,513		142,730
Capital and reserves					
Called up share capital			100		100
Retained earnings			205,413		142,630
			205,513		142,730

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Dispense Gas Trading Ltd (Registered number: 10589302)

Balance Sheet - continued

31 May 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 16 June 2025 and were signed by:

D Kotecha - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2025

1. Statutory information

Dispense Gas Trading Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

2. **Accounting policies - continued**

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **Employees and directors**

The average number of employees during the year was 9 (2024 - 9) .

4. **Tangible fixed assets**

	Plant and machinery etc £
Cost	
At 1 June 2024	85,936
Additions	57,851
At 31 May 2025	<u>143,787</u>
Depreciation	
At 1 June 2024	23,265
Charge for year	30,131
At 31 May 2025	<u>53,396</u>
Net book value	
At 31 May 2025	<u>90,391</u>
At 31 May 2024	<u>62,671</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

4. Tangible fixed assets - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

		Plant and machinery etc £
Cost		
At 1 June 2024 and 31 May 2025		<u>50,542</u>
Depreciation		
At 1 June 2024		13,479
Charge for year		<u>9,477</u>
At 31 May 2025		<u>22,956</u>
Net book value		
At 31 May 2025		<u>27,586</u>
At 31 May 2024		<u>37,063</u>
5. Debtors: amounts falling due within one year		
	31.5.25	31.5.24
	£	£
Trade debtors	34,893	30,155
Other debtors	<u>100</u>	<u>100</u>
	<u>34,993</u>	<u>30,255</u>
6. Creditors: amounts falling due within one year		
	31.5.25	31.5.24
	£	£
Hire purchase contracts	12,100	12,100
Trade creditors	24,765	866
Taxation and social security	29,289	19,955
Other creditors	<u>1,932</u>	<u>21,075</u>
	<u>68,086</u>	<u>53,996</u>
7. Creditors: amounts falling due after more than one year		
	31.5.25	31.5.24
	£	£
Hire purchase contracts	<u>21,133</u>	<u>33,234</u>

Dispense Gas Trading Ltd (Registered number: 10589302)

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

8.	Provisions for liabilities	31.5.25	31.5.24
		£	£
	Deferred tax	<u>21,288</u>	<u>14,071</u>
			Deferred
			tax
			£
	Balance at 1 June 2024		14,071
	Provided during year		<u>7,217</u>
	Balance at 31 May 2025		<u>21,288</u>

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.