

Company registration number 10589302 (England and Wales)

**DISPENSE GAS TRADING LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2026**  
**PAGES FOR FILING WITH REGISTRAR**

**DISPENSE GAS TRADING LTD**

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# DISPENSE GAS TRADING LTD

## BALANCE SHEET

AS AT 31 MAY 2026

|                                                                |       | 2026            |                 | 2025            |                 |
|----------------------------------------------------------------|-------|-----------------|-----------------|-----------------|-----------------|
|                                                                | Notes | £               | £               | £               | £               |
| <b>Fixed assets</b>                                            |       |                 |                 |                 |                 |
| Tangible assets                                                | 3     |                 | 85,342          |                 | 90,391          |
| <b>Current assets</b>                                          |       |                 |                 |                 |                 |
| Stocks                                                         |       | 44,500          |                 | 2,800           |                 |
| Debtors                                                        | 4     | 44,379          |                 | 34,993          |                 |
| Cash at bank and in hand                                       |       | 180,466         |                 | 187,836         |                 |
|                                                                |       | <u>269,345</u>  |                 | <u>225,629</u>  |                 |
| <b>Creditors: amounts falling due within one year</b>          | 5     | <u>(85,868)</u> |                 | <u>(68,086)</u> |                 |
| <b>Net current assets</b>                                      |       |                 | 183,477         |                 | 157,543         |
| <b>Total assets less current liabilities</b>                   |       |                 | <u>268,819</u>  |                 | <u>247,934</u>  |
| <b>Creditors: amounts falling due after more than one year</b> | 6     |                 | (19,798)        |                 | (21,133)        |
| <b>Provisions for liabilities</b>                              |       |                 | <u>(21,336)</u> |                 | <u>(21,288)</u> |
| <b>Net assets</b>                                              |       |                 | <u>227,685</u>  |                 | <u>205,513</u>  |
| <b>Capital and reserves</b>                                    |       |                 |                 |                 |                 |
| Called up share capital                                        |       |                 | 100             |                 | 100             |
| Profit and loss reserves                                       |       |                 | <u>227,585</u>  |                 | <u>205,413</u>  |
| <b>Total equity</b>                                            |       |                 | <u>227,685</u>  |                 | <u>205,513</u>  |

## **DISPENSE GAS TRADING LTD**

### **BALANCE SHEET (CONTINUED)**

***AS AT 31 MAY 2026***

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For the financial year ended 31 May 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 27 August 2026 and are signed on its behalf by:

D Kotecha

**Director**

Company registration number 10589302 (England and Wales)

## DISPENSE GAS TRADING LTD

### STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 31 MAY 2026*

|                                       | Share capital | Profit and loss<br>reserves | Total       |
|---------------------------------------|---------------|-----------------------------|-------------|
|                                       | £             | £                           | £           |
| Balance at 1 June 2024                | 100           | 142,630                     | 142,730     |
| Year ended 31 May 2025:               |               |                             |             |
| Profit and total comprehensive income | -             | 62,783                      | 62,783      |
|                                       | <hr/>         | <hr/>                       | <hr/>       |
| Balance at 31 May 2025                | 100           | 205,413                     | 205,513     |
| Year ended 31 May 2026:               |               |                             |             |
| Profit and total comprehensive income | -             | 22,172                      | 22,172      |
|                                       | <hr/>         | <hr/>                       | <hr/>       |
| Balance at 31 May 2026                | 100           | 227,585                     | 227,685     |
|                                       | <hr/> <hr/>   | <hr/> <hr/>                 | <hr/> <hr/> |

# DISPENSE GAS TRADING LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2026**

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### **1 Accounting policies**

#### **Company information**

Dispense Gas Trading Ltd is a private company limited by shares incorporated in England and Wales. The registered office is St Ann's House, North Street, Radcliffe, M26 2RN.

#### **1.1 Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Revenue**

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

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                      |
|-----------------------|----------------------|
| Fixtures and fittings | 25% Reducing balance |
| Motor vehicles        | 25% Reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

#### **1.5 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

## DISPENSE GAS TRADING LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2026

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#### 1 Accounting policies

(Continued)

##### *Deferred tax*

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

#### 1.6 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.

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

|       | 2026<br>Number | 2025<br>Number |
|-------|----------------|----------------|
| Total | 6              | 9              |
|       | ==             | ==             |

## DISPENSE GAS TRADING LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2026

#### 3 Tangible fixed assets

|                                    | Plant and<br>machinery etc<br>£ |
|------------------------------------|---------------------------------|
| <b>Cost</b>                        |                                 |
| At 1 June 2025                     | 143,787                         |
| Additions                          | 25,296                          |
| Disposals                          | (4,500)                         |
|                                    | <hr/>                           |
| At 31 May 2026                     | 164,583                         |
|                                    | <hr/>                           |
| <b>Depreciation and impairment</b> |                                 |
| At 1 June 2025                     | 53,396                          |
| Depreciation charged in the year   | 28,447                          |
| Eliminated in respect of disposals | (2,602)                         |
|                                    | <hr/>                           |
| At 31 May 2026                     | 79,241                          |
|                                    | <hr/>                           |
| <b>Carrying amount</b>             |                                 |
| At 31 May 2026                     | 85,342                          |
|                                    | <hr/>                           |
| At 31 May 2025                     | 90,391                          |
|                                    | <hr/>                           |

#### 4 Debtors

|                                             | 2026<br>£ | 2025<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 44,379    | 34,893    |
| Other debtors                               | -         | 100       |
|                                             | <hr/>     | <hr/>     |
|                                             | 44,379    | 34,993    |
|                                             | <hr/>     | <hr/>     |

#### 5 Creditors: amounts falling due within one year

|                                    | 2026<br>£ | 2025<br>£ |
|------------------------------------|-----------|-----------|
| Trade creditors                    | 20,593    | 24,765    |
| Corporation tax                    | 6,243     | 13,128    |
| Other taxation and social security | 36,016    | 16,161    |
| Other creditors                    | 23,016    | 14,032    |
|                                    | <hr/>     | <hr/>     |
|                                    | 85,868    | 68,086    |
|                                    | <hr/>     | <hr/>     |

## DISPENSE GAS TRADING LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MAY 2026*

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|   |                                                         |                   |                   |
|---|---------------------------------------------------------|-------------------|-------------------|
| 6 | Creditors: amounts falling due after more than one year | 2026              | 2025              |
|   |                                                         | £                 | £                 |
|   | Other creditors                                         | 19,798            | 21,133            |
|   |                                                         | <u>          </u> | <u>          </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.