

**DILITECH LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**DILITECH LTD**  
**UNAUDITED ACCOUNTS**  
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**DILITECH LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2022**

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|--------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <b>Director</b>          | Xingbin Li                                                                                                                      |
| <b>Company Number</b>    | SC249621 (Scotland)                                                                                                             |
| <b>Registered Office</b> | c/o 9 McLauchlan Rise<br>Aberdour<br>Fife<br>KY3 0SS<br>UK                                                                      |
| <b>Accountants</b>       | Judith M Pritchard, Chartered Accountant<br>Accountancy & Taxation Services<br>9 McLauchlan Rise<br>Aberdour<br>Fife<br>KY3 0SS |

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE  
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
DILITECH LTD  
FOR THE YEAR ENDED 31 MAY 2022**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dilitech Ltd for the year ended 31 May 2022 as set out on pages 5 - 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-january-2017>.

Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-january-2017>.

Judith M Pritchard, Chartered Accountant  
Chartered Accountants

Accountancy & Taxation Services  
9 McLauchlan Rise  
Aberdour  
Fife  
KY3 0SS

4 September 2022

**DILITECH LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2022**

|                                                       | Notes | 2022<br>£ | 2021<br>£ |
|-------------------------------------------------------|-------|-----------|-----------|
| <b>Current assets</b>                                 |       |           |           |
| Cash at bank and in hand                              |       | 2,776     | 1,716     |
| <b>Creditors: amounts falling due within one year</b> | 4     | (2,481)   | (2,169)   |
| <b>Net current assets/(liabilities)</b>               |       | 295       | (453)     |
| <b>Net assets/(liabilities)</b>                       |       | 295       | (453)     |
| <b>Capital and reserves</b>                           |       |           |           |
| Called up share capital                               | 5     | 100       | 100       |
| Profit and loss account                               |       | 195       | (553)     |
| <b>Shareholders' funds</b>                            |       | 295       | (453)     |

For the year ending 31 May 2022 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 in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 4 September 2022 and were signed on its behalf by

Xingbin Li  
Director

Company Registration No. SC249621

**DILITECH LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**1 Statutory information**

Dilitech Ltd is a private company, limited by shares, registered in Scotland, registration number SC249621. The registered office is c/o 9 McLauchlan Rise, Aburdour, Fife, KY3 0SS, UK.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

The turnover shown in the profit and loss account represents amounts invoiced during the year, net of Value Added Tax.

**4 Creditors: amounts falling due within one year**

|                           | <b>2022</b>  | <b>2021</b>  |
|---------------------------|--------------|--------------|
|                           | <b>£</b>     | <b>£</b>     |
| Trade creditors           | 38           | 37           |
| Taxes and social security | 50           | -            |
| Loans from directors      | 2,163        | 1,900        |
| Accruals                  | 230          | 232          |
|                           | <u>2,481</u> | <u>2,169</u> |

**5 Share capital**

|                                     | <b>2022</b> | <b>2021</b> |
|-------------------------------------|-------------|-------------|
|                                     | <b>£</b>    | <b>£</b>    |
| Allotted, called up and fully paid: |             |             |
| 100 Ordinary shares of £1 each      | <u>100</u>  | <u>100</u>  |

**6 Average number of employees**

During the year the average number of employees was 1 (2021: 1).

