

Abbreviated Accounts
for the Period
17 July 2015 to 30 June 2016
for
Dekassa Ltd

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for the Period 17 July 2015 to 30 June 2016

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Dekassa Ltd

Company Information
for the Period 17 July 2015 to 30 June 2016

DIRECTORS:

B Inglis
J Inglis
Mrs K Inglis

REGISTERED OFFICE:

56 Telford Road
Cumbernauld
Glasgow
G67 2AX

REGISTERED NUMBER:

SC511367 (Scotland)

ACCOUNTANTS:

O'Haras Chartered Accountants
Radclyffe House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Abbreviated Balance Sheet
30 June 2016

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		11,000
Tangible assets	3		<u>7,034</u>
			18,034
 CURRENT ASSETS			
Stocks		3,000	
Debtors		15,788	
Cash at bank		<u>13,797</u>	
		32,585	
 CREDITORS			
Amounts falling due within one year		<u>15,771</u>	
NET CURRENT ASSETS			<u>16,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			34,848
 CREDITORS			
Amounts falling due after more than one year			<u>34,313</u>
NET ASSETS			<u><u>535</u></u>
 CAPITAL AND RESERVES			
Called up share capital	4		150
Profit and loss account			<u>385</u>
SHAREHOLDERS' FUNDS			<u><u>535</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

Abbreviated Balance Sheet - continued
30 June 2016

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

The financial statements were approved by the Board of Directors on 28 September 2016 and were signed on its behalf by:

B Inglis - Director

Notes to the Abbreviated Accounts
for the Period 17 July 2015 to 30 June 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Revenue

Revenue represents the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Inventories

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

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	11,000
At 30 June 2016	<u>11,000</u>
NET BOOK VALUE	
At 30 June 2016	<u><u>11,000</u></u>

Notes to the Abbreviated Accounts - continued
for the Period 17 July 2015 to 30 June 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	<u>7,163</u>
At 30 June 2016	<u>7,163</u>
DEPRECIATION	
Charge for period	<u>129</u>
At 30 June 2016	<u>129</u>
NET BOOK VALUE	
At 30 June 2016	<u><u>7,034</u></u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
150	Ordinary	£1	<u><u>150</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.