

**DEKASSA LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2020**

DEKASSA LTD
UNAUDITED ACCOUNTS
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DEKASSA LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2020

Director	Karen Inglis
Company Number	SC511367 (Scotland)
Registered Office	39 KELVIN ROAD NORTH CUMBERNAULD GLASGOW G67 2BD SCOTLAND
Accountants	Peter Andrew 6 Gladstone Place Stirling FK8 2NN

DEKASSA LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	<u>4</u>	6,600	7,700
Tangible assets	<u>5</u>	377	377
		<u>6,977</u>	<u>8,077</u>
Current assets			
Inventories		9,000	8,500
Debtors	<u>6</u>	6,668	10,841
Cash at bank and in hand		19,017	3,686
		<u>34,685</u>	<u>23,027</u>
Creditors: amounts falling due within one year	<u>7</u>	(47,952)	(23,029)
Net current liabilities		<u>(13,267)</u>	<u>(2)</u>
Total assets less current liabilities		(6,290)	8,075
Creditors: amounts falling due after more than one year	<u>8</u>	(3,370)	(21,348)
Net liabilities		<u>(9,660)</u>	<u>(13,273)</u>
Capital and reserves			
Called up share capital		150	150
Profit and loss account		(9,810)	(13,423)
Shareholders' funds		<u>(9,660)</u>	<u>(13,273)</u>

For the year ending 30 June 2020 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 her 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 20 March 2021 and were signed on its behalf by

Karen Inglis
Director

Company Registration No. SC511367

DEKASSA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2020

1 Statutory information

Dekassa Ltd is a private company, limited by shares, registered in Scotland, registration number SC511367. The registered office is 39 KELVIN ROAD NORTH, CUMBERNAULD, GLASGOW, G67 2BD, SCOTLAND.

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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 July 2019	11,000
At 30 June 2020	11,000
Amortisation	
At 1 July 2019	3,300
Charge for the year	1,100
At 30 June 2020	4,400
Net book value	
At 30 June 2020	6,600
At 30 June 2019	7,700

DEKASSA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2020

5 Tangible fixed assets

	Plant & machinery £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 July 2019	638	558	1,196
At 30 June 2020	638	558	1,196
Depreciation			
At 1 July 2019	261	558	819
At 30 June 2020	261	558	819
Net book value			
At 30 June 2020	377	-	377
At 30 June 2019	377	-	377

6 Debtors

	2020 £	2019 £
Less than one year		
VAT	-	1,926
Trade debtors	1,818	8,915
Accrued income and prepayments	4,850	-
Total debtors less than one year	6,668	10,841
Total debtors	6,668	10,841

7 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	13,088	2,000
VAT	2,820	-
Trade creditors	2,318	6,018
Taxes and social security	4,827	9,298
Other creditors	4,624	-
Loans from directors	16,446	658
Accruals	3,829	5,055
	47,952	23,029

8 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Bank loans	-	7,333
Loans from directors	3,370	14,015
	3,370	21,348

9 Average number of employees

During the year the average number of employees was 3 (2019: 3).

