

**DEKASSA LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021**

DEKASSA LTD
UNAUDITED ACCOUNTS
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DEKASSA LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

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 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	<u>4</u>	5,500	6,600
Tangible assets	<u>5</u>	540	377
		<u>6,040</u>	<u>6,977</u>
Current assets			
Inventories		9,000	9,000
Debtors	<u>6</u>	9,081	6,668
Cash at bank and in hand		14,702	19,017
		<u>32,783</u>	<u>34,685</u>
Creditors: amounts falling due within one year	<u>7</u>	(45,732)	(47,952)
Net current liabilities		<u>(12,949)</u>	<u>(13,267)</u>
Total assets less current liabilities		<u>(6,909)</u>	<u>(6,290)</u>
Creditors: amounts falling due after more than one year	<u>8</u>	-	(3,370)
Net liabilities		<u>(6,909)</u>	<u>(9,660)</u>
Capital and reserves			
Called up share capital		150	150
Profit and loss account		(7,059)	(9,810)
Shareholders' funds		<u>(6,909)</u>	<u>(9,660)</u>

For the year ending 30 June 2021 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 8 March 2022 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 2021

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 2020	11,000
At 30 June 2021	11,000
Amortisation	
At 1 July 2020	4,400
Charge for the year	1,100
At 30 June 2021	5,500
Net book value	
At 30 June 2021	5,500
At 30 June 2020	6,600

DEKASSA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

5 Tangible fixed assets

	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 July 2020	638	558	1,196
Additions	-	720	720
Disposals	(377)	-	(377)
At 30 June 2021	261	1,278	1,539
Depreciation			
At 1 July 2020	261	558	819
Charge for the year	-	180	180
At 30 June 2021	261	738	999
Net book value			
At 30 June 2021	-	540	540
At 30 June 2020	377	-	377

6 Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	8,081	1,818
Accrued income and prepayments	1,000	4,850
	9,081	6,668

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	5,553	13,088
VAT	7,537	2,820
Trade creditors	1,313	2,318
Taxes and social security	3,957	4,827
Other creditors	10,680	4,624
Loans from directors	12,863	16,446
Accruals	3,829	3,829
	45,732	47,952

8 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans from directors	-	3,370

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9 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Directors Loan	(16,446)	3,583	-	(12,863)
	<u>(16,446)</u>	<u>3,583</u>	<u>-</u>	<u>(12,863)</u>

The Director was repaid £3583 of balance outstanding in the year, total owed to Director now £12863(2020 £16446)

10 Average number of employees

During the year the average number of employees was 3 (2020: 3).

