

**DEKASSA LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022**

DEKASSA LTD
UNAUDITED ACCOUNTS
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DEKASSA LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Director	Karen Inglis
Company Number	SC511367 (Scotland)
Registered Office	39 KELVIN ROAD NORTH CUMBERNAULD GLASGOW G67 2BD SCOTLAND
Accountants	Peter Andrew Ardoch Kilbryde Crescent Dunblane FK15 9AZ

DEKASSA LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	<u>4</u>	4,400	5,500
Tangible assets	<u>5</u>	360	540
		<u>4,760</u>	<u>6,040</u>
Current assets			
Inventories		9,000	9,000
Debtors	<u>6</u>	6,232	9,081
Cash at bank and in hand		4,246	14,702
		<u>19,478</u>	<u>32,783</u>
Creditors: amounts falling due within one year	<u>7</u>	(33,020)	(45,732)
Net current liabilities		<u>(13,542)</u>	<u>(12,949)</u>
Total assets less current liabilities		<u>(8,782)</u>	<u>(6,909)</u>
Creditors: amounts falling due after more than one year	<u>8</u>	(951)	-
Net liabilities		<u>(9,733)</u>	<u>(6,909)</u>
Capital and reserves			
Called up share capital		150	150
Profit and loss account		(9,883)	(7,059)
Shareholders' funds		<u>(9,733)</u>	<u>(6,909)</u>

For the year ending 30 June 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 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 14 March 2023 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 2022

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 2021	11,000
At 30 June 2022	11,000
Amortisation	
At 1 July 2021	5,500
Charge for the year	1,100
At 30 June 2022	6,600
Net book value	
At 30 June 2022	4,400
At 30 June 2021	5,500

DEKASSA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

5 Tangible fixed assets

	Plant & machinery £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 July 2021	261	1,278	1,539
At 30 June 2022	261	1,278	1,539
Depreciation			
At 1 July 2021	261	738	999
Charge for the year	-	180	180
At 30 June 2022	261	918	1,179
Net book value			
At 30 June 2022	-	360	360
At 30 June 2021	-	540	540

6 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	6,232	8,081
Accrued income and prepayments	-	1,000
	6,232	9,081

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	4,217	5,553
VAT	9,356	7,537
Trade creditors	2,588	1,313
Taxes and social security	50	3,957
Other creditors	4,612	10,680
Loans from directors	8,368	12,863
Accruals	3,829	3,829
	33,020	45,732

8 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Taxes and social security	156	-
Loans from directors	795	-
	951	-

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NOTES TO THE ACCOUNTS
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9 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Karen Inglis Direcors Loan	(12,863)	-	-	(12,863)
	(12,863)	-	-	(12,863)

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 (2021: 3).

