

**DEKASSA LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023**

DEKASSA LTD
UNAUDITED ACCOUNTS
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DEKASSA LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

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 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	<u>4</u>	3,300	4,400
Tangible assets	<u>5</u>	180	360
		<u>3,480</u>	<u>4,760</u>
Current assets			
Inventories		8,767	9,000
Debtors	<u>6</u>	2,987	6,232
Cash at bank and in hand		6,842	4,246
		<u>18,596</u>	<u>19,478</u>
Creditors: amounts falling due within one year	<u>7</u>	(32,368)	(33,020)
Net current liabilities		<u>(13,772)</u>	<u>(13,542)</u>
Total assets less current liabilities		(10,292)	(8,782)
Creditors: amounts falling due after more than one year	<u>8</u>	-	(951)
Net liabilities		<u>(10,292)</u>	<u>(9,733)</u>
Capital and reserves			
Called up share capital		150	150
Profit and loss account		(10,442)	(9,883)
Shareholders' funds		<u>(10,292)</u>	<u>(9,733)</u>

For the year ending 30 June 2023 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 13 March 2024 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 2023

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 2022	11,000
At 30 June 2023	11,000
Amortisation	
At 1 July 2022	6,600
Charge for the year	1,100
At 30 June 2023	7,700
Net book value	
At 30 June 2023	3,300
At 30 June 2022	4,400

DEKASSA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

5 Tangible fixed assets

	Plant & machinery £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 July 2022	261	1,278	1,539
At 30 June 2023	261	1,278	1,539
Depreciation			
At 1 July 2022	261	918	1,179
Charge for the year	-	180	180
At 30 June 2023	261	1,098	1,359
Net book value			
At 30 June 2023	-	180	180
At 30 June 2022	-	360	360

6 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	9,383	6,232
Amounts due from group undertakings etc.	(750)	-
Other debtors	(5,646)	-
	2,987	6,232

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	2,911	4,217
VAT	12,281	9,356
Trade creditors	2,219	2,588
Taxes and social security	807	50
Other creditors	525	4,612
Loans from directors	10,336	8,368
Accruals	3,289	3,829
	32,368	33,020

8 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Taxes and social security	-	156
Loans from directors	-	795
	-	951

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9 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Karen Inglis Direcors Loan	(12,863)	-	-	(12,863)
	<u>(12,863)</u>	<u>-</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 (2022: 3).

