

DCT INVESTMENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
1 JANUARY 2020 TO 31 MARCH 2021

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

DCT INVESTMENTS LIMITED

COMPANY INFORMATION

FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021

DIRECTORS:

D C Thompson
P F Thompson

SECRETARY:

K M Jones

REGISTERED OFFICE:

1st Floor Market Court
20-24 Church Street (via Garden Lane)
Altrincham
Cheshire
WA14 4DW

REGISTERED NUMBER:

02576437 (England and Wales)

DCT INVESTMENTS LIMITED (REGISTERED NUMBER: 02576437)**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 £	£	2019 £	£
FIXED ASSETS					
Investments	4		9,952		9,952
CURRENT ASSETS					
Debtors	5	<u>535,267</u>		<u>535,267</u>	
NET CURRENT ASSETS			<u>535,267</u>		<u>535,267</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>545,219</u>		<u>545,219</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Profit and loss account			<u>545,119</u>		<u>545,119</u>
SHAREHOLDERS' FUNDS			<u>545,219</u>		<u>545,219</u>

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2021

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2021 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 15 December 2021 and were signed on its behalf by:

P F Thompson - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

1. STATUTORY INFORMATION

DCT Investments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost less any provision for impairment.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL (2019 - NIL).

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 January 2020 and 31 March 2021	<u>100,254</u>
PROVISIONS	
At 1 January 2020 and 31 March 2021	<u>90,302</u>
NET BOOK VALUE	
At 31 March 2021	<u>9,952</u>
At 31 December 2019	<u>9,952</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2019 £
Amounts owed by group undertakings	<u>535,267</u>	<u>535,267</u>
	<u>535,267</u>	<u>535,267</u>

6. CONTINGENT LIABILITIES

The company is a member of a Value Added Tax Group including the following members: DCT Services Limited, Consensus Property Limited, Consensus Workspace Limited and Thompson Visinoni LLP. The VAT payable by the group at the year end was £2,677 (2019 : £57,947 receivable).

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.