

Company registration number: 3414073

**Door Supervisor Training Organisation Limited**

**Unaudited Filleted Financial Statements**

**31 March 2022**

# Door Supervisor Training Organisation Limited

## Balance Sheet

31st March 2022

	Note	£	2022 £	2021 £
<b>Fixed Assets</b>				
Tangible assets	5	265	353	
			<b>265</b>	353
<b>Current Assets</b>				
Stocks		796	379	
Debtors	6	24,064	18,668	
Cash at bank and in hand		2,492	7,503	
		<b>27,352</b>	<b>26,550</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	7	<b>( 6,083)</b>	<b>( 5,608)</b>	
<b>Net Current Assets</b>			<b>21,269</b>	20,942
<b>Total Assets Less Current Liabilities</b>			<b>21,534</b>	21,295
<b>Net Assets</b>			<b>21,534</b>	21,295
<b>Capital And Reserves</b>				
Called up share capital			100	100
Profit and loss account			21,434	21,195
<b>Shareholders Funds</b>			<b>21,534</b>	21,295

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the profit and loss account has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 13 December 2022 , and are signed on behalf of the board by:

**Mrs. L.D. Stephenson Mr. N. Bayley**

**Director Director**

Company registration number: 3414073

# **Door Supervisor Training Organisation Limited**

## **Notes To The Financial Statements**

### **Year ended 31st March 2022**

#### **1. General Information**

The company is a private company limited by shares, registered in England. The address of the registered office is Ground Floor, Austin House, 43 Poole Road, Westbourne, Bournemouth, BH4 9DN.

#### **2. Statement Of Compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting Policies**

##### **Basis Of Preparation**

The financial statements have been prepared on the historical cost basis and are prepared in sterling, which is the functional currency of the entity.

##### **Turnover**

Turnover from the sale of goods is recognised at the point of sale. Turnover from the provision of services is usually recognised on completion of the service.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## **Tangible Assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office and training equipment	-	25 % reducing balance
Computer equipment	-	25 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

### **Stocks**

Stocks are measured at the lower of cost and net realisable value.

### **Debtors and Creditors Receivable/Payable Within One Year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

### **Government Grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Government grants are recognised using the accrual model and the performance model. Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable. Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset. Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

### **Loans and Borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Employee Numbers

The average number of persons employed by the company during the year amounted to 5 (2021: 5 ).

#### 5. Tangible Assets

	Office And Training Equipment	Computer Equipment	Total
	£	£	£
<b>Cost</b>			
<b>At 1st April 2021 and 31st March 2022</b>	4,998	17,969	22,967
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1st April 2021	4,931	17,683	22,614
Charge for the year	16	72	88
	<hr/>	<hr/>	<hr/>
<b>At 31st March 2022</b>	<b>4,947</b>	<b>17,755</b>	<b>22,702</b>
	<hr/>	<hr/>	<hr/>
<b>Carrying Amount</b>			
<b>At 31st March 2022</b>	51	214	265
	<hr/>	<hr/>	<hr/>
At 31st March 2021	67	286	353
	<hr/>	<hr/>	<hr/>

#### 6. Debtors

	2022	2021
	£	£
Trade debtors	2,100	-
Other debtors	21,964	18,668
	<hr/>	<hr/>
	<b>24,064</b>	<b>18,668</b>
	<hr/>	<hr/>

#### 7. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	-	928
Social security and other taxes	1,443	1,040
Other creditors	4,640	3,640
	<hr/>	<hr/>
	<b>6,083</b>	<b>5,608</b>
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