

**DOTNETPAGES LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 AUGUST 2021 TO 31 DECEMBER 2022**

**DOTNETPAGES LTD**  
**Unaudited Financial Statements**  
**For the Period 1 August 2021 to 31 December 2022**

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**DOTNETPAGES LTD**  
**Statement of Financial Position**  
**As At 31 December 2022**

Registered number: 07711804

		31 December 2022		31 July 2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	3		-		10,000
Tangible Assets	4		4,451		-
			4,451		10,000
<b>CURRENT ASSETS</b>					
Debtors	5	490,810		596,062	
Cash at bank and in hand		25,431		818,128	
			516,241		1,414,190
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(442,973 )		(259,038 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			73,268		1,155,152
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			77,719		1,165,152
<b>Creditors: Amounts Falling Due After More Than One Year</b>	7		(113,333 )		(200,000 )
<b>NET (LIABILITIES)/ASSETS</b>			(35,614 )		965,152
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Income Statement			(35,714 )		965,052
<b>SHAREHOLDERS' FUNDS</b>			(35,614)		965,152

**DOTNETPAGES LTD**  
**Statement of Financial Position (continued)**  
**As At 31 December 2022**

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income Statement.

On behalf of the board

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Mr Graeme Symon

Director

29th March 2023

The notes on pages 3 to 5 form part of these financial statements.

**DOTNETPAGES LTD**  
**Notes to the Financial Statements**  
**For the Period 1 August 2021 to 31 December 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

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

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are a platform being built. It is amortised to income statement over its estimated economic life of 20 years once the project has been completed.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on Reducing Balance
Motor Vehicles	25% on Reducing Balance
Fixtures & Fittings	25% on Reducing Balance
Computer Equipment	25% on Reducing Balance

**1.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was: 16 (2021: 18)

**DOTNETPAGES LTD**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 August 2021 to 31 December 2022**

**3. Intangible Assets**

	<b>Other £</b>
<b>Cost</b>	
As at 1 August 2021	10,000
Disposals	(10,000 )
As at 31 December 2022	-
<b>Net Book Value</b>	
As at 31 December 2022	-
As at 1 August 2021	10,000

**4. Tangible Assets**

	<b>Plant &amp; Machinery £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 August 2021	6,167	3,029	6,965	16,161
Additions	-	-	15,872	15,872
As at 31 December 2022	6,167	3,029	22,837	32,033
<b>Depreciation</b>				
As at 1 August 2021	6,167	3,029	6,965	16,161
Provided during the period	-	-	11,421	11,421
As at 31 December 2022	6,167	3,029	18,386	27,582
<b>Net Book Value</b>				
As at 31 December 2022	-	-	4,451	4,451
As at 1 August 2021	-	-	-	-

**5. Debtors**

	<b>31 December 2022 £</b>	<b>31 July 2021 £</b>
<b>Due within one year</b>		
Trade debtors	58,071	46,697
Prepayments and accrued income	11,629	7,179
Corporation tax recoverable assets	133,095	87,366
Amounts owed by other participating interests	288,015	454,820
	490,810	596,062

**DOTNETPAGES LTD**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 August 2021 to 31 December 2022**

**6. Creditors: Amounts Falling Due Within One Year**

	<b>31 December 2022</b>	<b>31 July 2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	63,900	12,149
Bank loans and overdrafts	40,000	111,808
Other taxes and social security	36,078	13,033
VAT	46,475	71,258
Other creditors.	153,180	5,386
Pensions Payable	2,544	2,066
Accruals and deferred income	38,796	43,338
Amounts owed to other participating interests	62,000	-
	<u>442,973</u>	<u>259,038</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>31 December 2022</b>	<b>31 July 2021</b>
	<b>£</b>	<b>£</b>
Bank loans	113,333	200,000
	<u>113,333</u>	<u>200,000</u>

**8. Share Capital**

	<b>31 December 2022</b>	<b>31 July 2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**9. General Information**

DOTNETPAGES LTD is a private company, limited by shares, incorporated in England & Wales, registered number 07711804 . The registered office is 15 Parsons Court , Aycliffe Business Park, Aycliffe, Co. Durham, DL5 6ZE.

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.