

**DALTON INVESTIGATIONS UK LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

**DALTON INVESTIGATIONS UK LTD**  
**UNAUDITED ACCOUNTS**  
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**DALTON INVESTIGATIONS UK LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

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<b>Directors</b>	Tony Dalton Yolanda Dalton
<b>Company Number</b>	09752314 (England and Wales)
<b>Registered Office</b>	11th Floor Heaton Lane Stockport SK4 1BS
<b>Accountants</b>	Bee Motion Accounting Limited 136 Hall Street Offerton Stockport Cheshire SK1 4HE

# **DALTON INVESTIGATIONS UK LTD**

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of Dalton Investigations UK Ltd on the preparation of the unaudited statutory accounts for the year ended 31 August 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dalton Investigations UK Ltd for the year ended 31 August 2019 as set out on pages 5 - 9 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Dalton Investigations UK Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Dalton Investigations UK Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dalton Investigations UK Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dalton Investigations UK Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Dalton Investigations UK Ltd. You consider that Dalton Investigations UK Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dalton Investigations UK Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Bee Motion Accounting Limited

136 Hall Street  
Offerton  
Stockport  
Cheshire  
SK1 4HE

28 May 2020

**DALTON INVESTIGATIONS UK LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	8,372	7,840
<b>Current assets</b>			
Debtors	5	30,944	12,316
Cash at bank and in hand		2,092	1,938
		<u>33,036</u>	<u>14,254</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(39,239)	(18,428)
<b>Net current liabilities</b>		<u>(6,203)</u>	<u>(4,174)</u>
<b>Total assets less current liabilities</b>		2,169	3,666
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	-	(2,696)
<b>Provisions for liabilities</b>			
Deferred tax	<u>8</u>	(811)	(539)
<b>Net assets</b>		<u>1,358</u>	<u>431</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	100	100
Profit and loss account		1,258	331
<b>Shareholders' funds</b>		<u>1,358</u>	<u>431</u>

For the year ending 31 August 2019 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 directors acknowledge 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 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.

Approved by the Board on 28 May 2020.

Tony Dalton  
Director

Company Registration No. 09752314

**DALTON INVESTIGATIONS UK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

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**1 Statutory information**

Dalton Investigations UK Ltd is a private company, limited by shares, registered in England and Wales, registration number 09752314. The registered office is 11th Floor, Heaton Lane, Stockport, SK4 1BS.

**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.

***Presentation currency***

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic

***Tangible fixed assets and depreciation***

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

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

Plant & machinery	25% Straight Line
Motor vehicles	20% Reducing Balance
Computer equipment	25% Straight Line

**DALTON INVESTIGATIONS UK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

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***Taxation***

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Finance leases and hire purchase contracts***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

***Employee Benefits***

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

***Going concern***

The company has considerable financial resources together with contracts with a number of clients. The director believes that the company is well placed to manage its business risks successfully.

After making enquiries, the director has reasonable expectations that the company has adequate resources to continue in operational existence for a period of at least twelve months and for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report.

**DALTON INVESTIGATIONS UK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 September 2018	385	6,100	3,562	10,047
Additions	-	-	3,326	3,326
At 31 August 2019	385	6,100	6,888	13,373
<b>Depreciation</b>				
At 1 September 2018	96	1,220	891	2,207
Charge for the year	96	976	1,722	2,794
At 31 August 2019	192	2,196	2,613	5,001
<b>Net book value</b>				
At 31 August 2019	193	3,904	4,275	8,372
At 31 August 2018	289	4,880	2,671	7,840

**5 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,688	901
Accrued income and prepayments	610	610
Other debtors	25,646	10,805
	30,944	12,316

**6 Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Obligations under finance leases and hire purchase contracts	2,696	1,927
Trade creditors	1,545	-
Taxes and social security	33,703	14,269
Accruals	1,295	2,232
	39,239	18,428

**7 Creditors: amounts falling due after more than one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Obligations under finance leases and hire purchase contracts	-	2,696

**8 Deferred taxation**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	811	539

**DALTON INVESTIGATIONS UK LTD**  
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**FOR THE YEAR ENDED 31 AUGUST 2019**

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	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Provision at start of year	539	-
Charged to the profit and loss account	272	539
Provision at end of year	<u>811</u>	<u>539</u>

**9 Share capital**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**10 Average number of employees**

During the year the average number of employees was 3 (2018: 3).

