

DALTON INVESTIGATIONS UK LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2018

DALTON INVESTIGATIONS UK LTD
UNAUDITED ACCOUNTS
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DALTON INVESTIGATIONS UK LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2018

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

DALTON INVESTIGATIONS UK LTD

ACCOUNTANTS' REPORT

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 2018

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 2018 as set out on pages 5 - 8 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 Ltd

136 Hall Street
Offerton
Stockport
Cheshire
SK1 4HE

17 May 2019

DALTON INVESTIGATIONS UK LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	<u>4</u>	7,840	1,200
Current assets			
Debtors	5	12,316	4,594
Cash at bank and in hand		1,938	5
		<u>14,254</u>	<u>4,599</u>
Creditors: amounts falling due within one year	<u>6</u>	(18,428)	(5,613)
Net current liabilities		<u>(4,174)</u>	<u>(1,014)</u>
Total assets less current liabilities		3,666	186
Creditors: amounts falling due after more than one year	<u>7</u>	(2,696)	-
Provisions for liabilities			
Deferred tax	<u>8</u>	(539)	-
Net assets		<u>431</u>	<u>186</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>331</u>	<u>86</u>
Shareholders' funds		<u>431</u>	<u>186</u>

For the year ending 31 August 2018 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 17 May 2019.

Tony Dalton
Director

Company Registration No. 09752314

DALTON INVESTIGATIONS UK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2018

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 and principal place of business 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.

Basis of preparation

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

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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:

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

Taxation

Taxation Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet 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.

DALTON INVESTIGATIONS UK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2018

Hire purchase and leasing commitments

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.

Going concern

Going concern The company has considerable financial resources together with contracts with a number of clients. As a consequence, the directors believe that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook.

After making enquiries, the directors have reasonable expectation 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

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 September 2017	-	2,000	-	2,000
Additions	385	6,100	3,562	10,047
Disposals	-	(2,000)	-	(2,000)
At 31 August 2018	385	6,100	3,562	10,047
Depreciation				
At 1 September 2017	-	800	-	800
Charge for the year	96	1,220	891	2,207
On disposals	-	(800)	-	(800)
At 31 August 2018	96	1,220	891	2,207
Net book value				
At 31 August 2018	289	4,880	2,671	7,840
At 31 August 2017	-	1,200	-	1,200

DALTON INVESTIGATIONS UK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2018

5 Debtors	2018	2017
	£	£
Trade debtors	901	4,594
Accrued income and prepayments	610	-
Other debtors	10,805	-
	<u>12,316</u>	<u>4,594</u>

6 Creditors: amounts falling due within one year	2018	2017
	£	£
Obligations under finance leases and hire purchase contracts	1,927	-
Trade creditors	-	963
Taxes and social security	14,269	3,803
Loans from directors	-	527
Accruals	2,232	320
	<u>18,428</u>	<u>5,613</u>

7 Creditors: amounts falling due after more than one year	2018	2017
	£	£
Obligations under finance leases and hire purchase contracts	2,696	-

8 Deferred taxation	2018	2017
	£	£
Accelerated capital allowances	539	-

	2018	2017
	£	£
Charged to the profit and loss account	539	-
Provision at end of year	539	-

9 Average number of employees

During the year the average number of employees was 3 (2017: 2).

