

Registered number
09766905

Denis Trading Ltd

Filleted Accounts
A M E N D E D
30 September 2021

TUESDAY



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06/12/2022

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COMPANIES HOUSE

Denis Trading Ltd
Registered number:
Balance Sheet
as at 30 September 2021

09766905

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	12,125	16,000
Current assets			
Debtors	3	11,845	2,400
Cash at bank and in hand		<u>234</u>	<u>12,940</u>
		12,079	15,340
Creditors: amounts falling due within one year	4	(400)	(3,116)
Net current assets		<u>11,679</u>	<u>12,224</u>
Total assets less current liabilities		<u>23,804</u>	<u>28,224</u>
Creditors: amounts falling due after more than one year	5	(30,113)	(30,113)
Net liabilities		<u>(6,309)</u>	<u>(1,889)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(6,409)	(1,989)
Shareholder's funds		<u>(6,309)</u>	<u>(1,889)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr Jihad Abousalah
 Director
 Approved by the board on 26 July 2022

Denis Trading Ltd
Notes to the Accounts
for the year ended 30 September 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Tangible fixed assets

Plant and machinery etc	Motor vehicles	Total
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Denis Trading Ltd
Notes to the Accounts
for the year ended 30 September 2021

	£	£	£
Cost			
At 1 October 2020	-	20,000	20,000
Additions	166	-	166
At 30 September 2021	166	20,000	20,166
Depreciation			
At 1 October 2020	-	4,000	4,000
Charge for the year	41	4,000	4,041
At 30 September 2021	41	8,000	8,041
Net book value			
At 30 September 2021	125	12,000	12,125
At 30 September 2020	-	16,000	16,000
3 Debtors		2021	2020
		£	£
Other debtors		11,845	2,400
4 Creditors: amounts falling due within one year		2021	2020
		£	£
Trade creditors		(143)	-
Other creditors		543	3,116
		400	3,116
5 Creditors: amounts falling due after one year		2021	2020
		£	£
Bank loans		20,300	20,300
Other creditors		9,813	9,813
		30,113	30,113

6 Other information

Denis Trading Ltd is a private company limited by shares and incorporated in England. Its registered office is:
70 Shakespeare Drive
Harrow
HA3 9TR