

REGISTERED NUMBER: 09879091 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 November 2018

for

DPONLINE LIMITED

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FOR THE YEAR ENDED 30 NOVEMBER 2018**

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DPONLINE LIMITED
Company Information
FOR THE YEAR ENDED 30 NOVEMBER 2018

DIRECTOR:	Mr D Lewis
REGISTERED OFFICE:	Henstaff Court Llantrisant Road Groesfaen Pontyclun CF72 8NG
REGISTERED NUMBER:	09879091 (England and Wales)
ACCOUNTANTS:	EST Accountants Ltd Henstaff Court Llantrisant Road Groesfaen Cardiff CF72 8NG

**Balance Sheet
30 NOVEMBER 2018**

	Notes	30.11.18 £	£	30.11.17 £	£
FIXED ASSETS					
Intangible assets	5		57,300		76,400
Tangible assets	6		<u>4,718</u>		<u>906</u>
			62,018		77,306
CURRENT ASSETS					
Debtors	7	18,000		6,815	
Cash at bank		<u>6,123</u>		<u>66,889</u>	
		24,123		73,704	
CREDITORS					
Amounts falling due within one year	8	<u>47,080</u>		<u>50,865</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(22,957)</u>		<u>22,839</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			39,061		100,145
PROVISIONS FOR LIABILITIES			<u>900</u>		<u>-</u>
NET ASSETS			<u>38,161</u>		<u>100,145</u>
CAPITAL AND RESERVES					
Called up share capital			120		108
Share premium			473,921		309,894
Retained earnings			<u>(435,880)</u>		<u>(209,857)</u>
			<u>38,161</u>		<u>100,145</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Balance Sheet - continued
30 NOVEMBER 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 18 July 2019 and were signed by:

Mr D Lewis - Director

Notes to the Financial Statements
FOR THE YEAR ENDED 30 NOVEMBER 2018

1. **STATUTORY INFORMATION**

DPOne Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The company's functional and presentational currency in the financial statements is the Sterling (£), rounded to the nearest pound.

2. **STATEMENT OF COMPLIANCE**

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

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of five years.

Development costs are being amortised evenly over their estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 NOVEMBER 2018

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2017 - 6) .

5. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Other intangible assets £	Totals £
COST			
At 1 December 2017 and 30 November 2018	<u>10,000</u>	<u>85,500</u>	<u>95,500</u>
AMORTISATION			
At 1 December 2017	2,000	17,100	19,100
Charge for year	<u>2,000</u>	<u>17,100</u>	<u>19,100</u>
At 30 November 2018	<u>4,000</u>	<u>34,200</u>	<u>38,200</u>
NET BOOK VALUE			
At 30 November 2018	<u>6,000</u>	<u>51,300</u>	<u>57,300</u>
At 30 November 2017	<u>8,000</u>	<u>68,400</u>	<u>76,400</u>

6. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2017	-	906	906
Additions	<u>342</u>	<u>4,362</u>	<u>4,704</u>
At 30 November 2018	<u>342</u>	<u>5,268</u>	<u>5,610</u>
DEPRECIATION			
Charge for year	<u>14</u>	<u>878</u>	<u>892</u>
At 30 November 2018	<u>14</u>	<u>878</u>	<u>892</u>
NET BOOK VALUE			
At 30 November 2018	<u>328</u>	<u>4,390</u>	<u>4,718</u>
At 30 November 2017	<u>-</u>	<u>906</u>	<u>906</u>

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 NOVEMBER 2018**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.18	30.11.17
	£	£
Trade debtors	18,000	-
VAT	-	6,087
Prepayments	-	728
	<u>18,000</u>	<u>6,815</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.18	30.11.17
	£	£
Trade creditors	8,454	23,584
Social security and other taxes	34,858	22,841
VAT	3,063	-
Other creditors	327	-
Directors' current accounts	378	3,000
Accruals and deferred income	-	1,440
	<u>47,080</u>	<u>50,865</u>

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.