

COMPANY REGISTRATION NUMBER: NI644996

**DBOK Ltd**

**Filleted Unaudited Abridged Financial Statements**

**30 April 2018**

**DBOK Ltd**  
**Abridged Financial Statements**

**Year ended 30 April 2018**

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## **DBOK Ltd**

### **Report to the Board of Directors on the Preparation of the Unaudited Statutory Abridged Financial Statements of DBOK Ltd**

#### **Year ended 30 April 2018**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abridged financial statements of DBOK Ltd for the year ended 30 April 2018, which comprise the abridged statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at [www.charteredaccountants.ie](http://www.charteredaccountants.ie). This report is made solely to the Board of Directors of DBOK Ltd, as a body. Our work has been undertaken solely to prepare for your approval the abridged financial statements of DBOK Ltd and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at [www.charteredaccountants.ie](http://www.charteredaccountants.ie). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DBOK Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that DBOK Ltd has kept adequate accounting records and to prepare statutory abridged financial statements that give a true and fair view of the assets, liabilities, financial position and loss of DBOK Ltd. You consider that DBOK 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 abridged financial statements of DBOK 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 abridged financial statements.

CLAREMOUNT Chartered accountant

1b Brookmount Crescent Omagh Co Tyrone BT78 5HG

21 December 2018

# DBOK Ltd

## Abridged Statement of Financial Position

30 April 2018

	Note	2018 £
<b>Current assets</b>		
Cash at bank and in hand		2,645
<b>Creditors: amounts falling due within one year</b>		10,031
		-----
<b>Net current liabilities</b>		7,386
		-----
<b>Total assets less current liabilities</b>		( 7,386)
		-----
<b>Net liabilities</b>		( 7,386)
		-----
<b>Capital and reserves</b>		
Called up share capital		3
Profit and loss account		( 7,389)
		-----
<b>Shareholders deficit</b>		( 7,386)
		-----

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of financial position for the year ending 30 April 2018 in accordance with Section 444(2A) of the Companies Act 2006.

## **DBOK Ltd**

### **Abridged Statement of Financial Position** *(continued)*

**30 April 2018**

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These abridged financial statements were approved by the board of directors and authorised for issue on 21 December 2018 , and are signed on behalf of the board by:

Mr M O'Kane

Director

Mrs J O'Kane

Director

Ms S O'Kane

Director

Company registration number: NI644996

# **DBOK Ltd**

## **Notes to the Abridged Financial Statements**

**Year ended 30 April 2018**

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### **1. General information**

The company is a private company limited by shares, registered in Northern Ireland. The address of the registered office is 23 Gortnaghey Road, Dungiven, Co Derry, BT47 4PY.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 5.

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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 benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4. Employee numbers**

The average number of persons employed by the company during the year amounted to 2 .

#### **5. Transition to FRS 102**

These are the first abridged financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2016.

No transitional adjustments were required in equity or profit or loss for the year.

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.