

Registration number: 04125138

UK Delta Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 30 April 2020

Gilbert Allen & Co
Chartered Accountants
Churchdown Chambers
Bordyke
Tonbridge
Kent
TN9 1NR



UK Delta Limited

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UK Delta Limited

Company Information

Directors	A. Benkhalaf M.H. Zabadne
Registered office	Churchdown Chambers Bordyke Tonbridge Kent TN9 1NR
Accountants	Gilbert Allen & Co Chartered Accountants Churchdown Chambers Bordyke Tonbridge Kent TN9 1NR

UK Delta Limited

(Registration number: 04125138)
Balance Sheet as at 30 April 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	5	381,855	411,855
Current assets			
Stocks	6	30,448	30,100
Debtors	7	-	11,076
Cash at bank and in hand		18,085	24
		<u>48,533</u>	<u>41,200</u>
Creditors: Amounts falling due within one year	8	<u>(390,307)</u>	<u>(423,221)</u>
Net current liabilities		<u>(341,774)</u>	<u>(382,021)</u>
Net assets		<u>40,081</u>	<u>29,834</u>
Capital and reserves			
Called up share capital	9	100	100
Profit and loss account		<u>39,981</u>	<u>29,734</u>
Total equity		<u>40,081</u>	<u>29,834</u>

For the financial year ending 30 April 2020 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 22 July 2020 and signed on its behalf by:



A. Benkhalaf
Director

UK Delta Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2020

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Churchdown Chambers

Bordyke

Tonbridge

Kent

TN9 1NR

The principal place of business is:

1 Woodville Road

Maidstone

Kent

ME15 7BS

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities.

Tax

The tax expense for the period comprises current tax.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets as follows:

Asset class	Depreciation method and rate
Plant and equipment	7.5% of cost

UK Delta Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2020

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Borrowings

Interest-bearing borrowings are initially recorded at fair value,

Share capital

Ordinary shares are classified as equity.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 104 (2019 - 110).

UK Delta Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2020

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 1 May 2019	48,829	48,829
At 30 April 2020	48,829	48,829
Amortisation		
At 1 May 2019	48,829	48,829
At 30 April 2020	48,829	48,829
Carrying amount		
At 30 April 2020	-	-

5 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 May 2019	381,855	381,855
At 30 April 2020	381,855	381,855
Depreciation		
Carrying amount		
At 30 April 2020	381,855	381,855
At 30 April 2019	411,855	411,855

6 Stocks

	2020 £	2019 £
Other inventories	30,448	30,100

7 Debtors

	2020 £	2019 £
Prepayments	-	11,076
	-	11,076

UK Delta Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2020

8 Creditors

Creditors: amounts falling due within one year

	Note	2020 £	2019 £
Due within one year			
Loans and borrowings	10	106,198	130,308
Trade creditors		173,450	183,486
Taxation and social security		110,659	109,427
		<u>390,307</u>	<u>423,221</u>

9 Share capital

Allotted, called up and fully paid shares

	2020 No.	£	2019 No.	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

10 Loans and borrowings

	2020 £	2019 £
Current loans and borrowings		
Bank borrowings	<u>106,198</u>	<u>130,308</u>

11 Dividends

	2020 £	2019 £
	<u></u>	<u></u>

The dividends paid in the year were £20,000 (2019 £20,000)