

**REGISTERED NUMBER: 08952204 (England and Wales)**

**Financial Statements**  
**for the Year Ended 31 March 2019**  
**for**  
**DELTA TAX AGENTS LTD**

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for the Year Ended 31 March 2019**

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**DELTA TAX AGENTS LTD**

**Company Information  
for the Year Ended 31 March 2019**

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**DIRECTORS:**

D J Deacon  
Mrs S Deacon

**REGISTERED OFFICE:**

18 Cote Farm Lane  
Thackley  
Bradford  
West Yorkshire  
BD10 8WH

**REGISTERED NUMBER:**

08952204 (England and Wales)

**ACCOUNTANTS:**

Rawse, Varley & Co  
Chartered Accountants  
Lloyds Bank Chambers  
Hustlergate  
Bradford  
BD1 1UQ

**Balance Sheet**  
**31 March 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,126		1,887
<b>CURRENT ASSETS</b>					
Debtors	5	135,196		117,855	
Cash at bank		<u>33,492</u>		<u>7,500</u>	
		168,688		125,355	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>141,200</u>		<u>119,495</u>	
<b>NET CURRENT ASSETS</b>			<u>27,488</u>		<u>5,860</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			28,614		7,747
<b>PROVISIONS FOR LIABILITIES</b>			<u>214</u>		<u>359</u>
<b>NET ASSETS</b>			<u>28,400</u>		<u>7,388</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>27,400</u>		<u>6,388</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>28,400</u>		<u>7,388</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors on 31 March 2020 and were signed on its behalf by:

D J Deacon - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

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**1. STATUTORY INFORMATION**

Delta Tax Agents Ltd 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover represents the sales value of work done during the period, exclusive of value added tax..

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write down fixed assets to estimated realisable value over their expected useful lives at the following annual rate:

Office equipment - 20% of cost

**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.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2018 - 4) .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

## 4. TANGIBLE FIXED ASSETS

	Plant and equipment £
<b>COST</b>	
At 1 April 2018 and 31 March 2019	<u>3,809</u>
<b>DEPRECIATION</b>	
At 1 April 2018	1,922
Charge for year	<u>761</u>
At 31 March 2019	<u>2,683</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>1,126</u>
At 31 March 2018	<u>1,887</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	4,769	19,842
Amounts recoverable on contracts	11,812	15,600
Other debtors	<u>118,615</u>	<u>82,413</u>
	<u>135,196</u>	<u>117,855</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	38,248	41,884
Taxation and social security	100,504	75,487
Other creditors	<u>2,448</u>	<u>2,124</u>
	<u>141,200</u>	<u>119,495</u>

## 7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2019 and 31 March 2018:

	2019 £	2018 £
<b>D J Deacon</b>		
Balance outstanding at start of year	81,866	65,530
Amounts advanced	116,749	106,336
Amounts repaid	(80,000)	(90,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>118,615</u>	<u>81,866</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.