

DYLBEE LIMITED
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 9 MARCH 2020 TO 31 MARCH 2021



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DYLBEE LIMITED
COMPANY INFORMATION
FOR THE PERIOD FROM 9 MARCH 2020 TO 31 MARCH 2021

Director	J Piha
Company Number	12505190 (England and Wales)
Registered Office	46 CHOUVERT ROAD LONDON SE15 4SE UNITED KINGDOM

DYLBEE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	Notes	2021 £
Fixed assets		
Intangible assets	4	2,333
Tangible assets	5	41,117
		<u>43,450</u>
Current assets		
Inventories		5,109
Debtors		9,071
Cash at bank and in hand		45,684
		<u>59,864</u>
Creditors: amounts falling due within one year		<u>(64,036)</u>
Net current liabilities		<u>(4,172)</u>
Total assets less current liabilities		39,278
Provisions for liabilities		
Deferred tax		(7,812)
Net assets		<u>31,466</u>
Capital and reserves		
Called up share capital	6	100
Profit and loss account		31,366
Shareholders' funds		<u>31,466</u>

For the period ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The members have agreed to the preparation of abridged accounts for the period in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 19 October 2021 and were signed on its behalf

by



J Piha
Director

Company Registration No. 12505190

DYLBEE LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 9 MARCH 2020 TO 31 MARCH 2021

1 Statutory information

DYLBEE LIMITED is a private company, limited by shares, registered in England and Wales, registration number 12505190. The registered office is 46 CHOUMERT ROAD, LONDON, SE15 4SE, UNITED KINGDOM.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Going concern

After due consideration, the director does not expect that COVID-19 will impact the company's operations to the extent that it would cast doubt on the ability of the company to continue as a going concern.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover from the provision of service and sale of food and drinks, is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	4 years straight-line
Fixtures & fittings	4 years straight-line
Computer equipment	1 year straight-line

Intangible fixed assets

Intangible fixed assets are included at cost less accumulated amortisation.

Intangible fixed assets are amortised on a straight-line basis over their useful life, which is estimated to be three years.

Financial instruments

The Company only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

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Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell.

Government grants

Government grants in relation to expenditure are credited when the expenditure is charged to profit and loss.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the Company. The pension charge represents contributions payable by the Company to the scheme and amounted to £784. At the balance sheet date £83 was outstanding and included within creditors.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Intangible fixed assets	Total £
Cost	
At 9 March 2020	-
Additions	3,000
At 31 March 2021	3,000
Amortisation	
At 9 March 2020	-
Charge for the period	667
At 31 March 2021	667
Net book value	
At 31 March 2021	2,333
5 Tangible fixed assets	Total £
Cost or valuation	
At 9 March 2020	-
Additions	48,231
At 31 March 2021	48,231
Depreciation	
Charge for the period	7,114
At 31 March 2021	7,114
Net book value	
At 31 March 2021	41,117

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6 Share capital **2021**
£

Allotted, called up and fully paid:
100 Ordinary shares of £1 each 100

Shares issued during the period:
100 Ordinary shares of £1 each 100

7 Operating lease commitments **2021**
£

At 31 March 2021 the company has total minimum future payment commitments under non-cancellable operating leases as follows:

Operating leases expiring:
More than five years 250,800

8 Transactions with related parties

At the period end the company owed the director £60,090. The loan is deemed to be repayable on demand and is interest free.

9 Average number of employees

During the period the average number of employees was 10.