

# Dolphin Com Limited

Unaudited Financial Statements  
for the Year Ended 31 July 2021

# **Dolphin Com Limited**

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# Dolphin Com Limited

(Registration number: 03822743)

## Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	11,664	14,217
<b>Current assets</b>			
Debtors	<u>5</u>	387,152	357,896
Cash at bank and in hand		264,862	229,417
		652,014	587,313
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	(290,983)	(276,603)
<b>Net current assets</b>		361,031	310,710
<b>Total assets less current liabilities</b>		372,695	324,927
<b>Creditors: Amounts falling due after more than one year</b>	<u>6</u>	(41,667)	-
<b>Provisions for liabilities</b>		(2,216)	(2,701)
<b>Net assets</b>		328,812	322,226
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		328,712	322,126
Shareholders' funds		328,812	322,226

For the financial year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Director's 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 director acknowledges his 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 and Directors report has been taken.

**Dolphin Com Limited**

**(Registration number: 03822743)**  
**Balance Sheet as at 31 July 2021**

Approved and authorised by the director on 27 July 2022

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Mr J D Ward  
Director

# **Dolphin Com Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021**

### **1 General information**

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

The address of its registered office is:

3 Solway Court  
Crewe Business Park  
Crewe  
Cheshire  
CW1 6LD  
England

### **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.

These financial statements are prepared in Sterling, which is the functional currency of the company. All monetary amounts are rounded to the nearest £.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current and deferred tax.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## **Dolphin Com Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021**

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance
Office equipment	33% on cost

#### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 7 (2020 - 9).

# Dolphin Com Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021

### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 August 2020	92,756	92,756
Additions	3,382	3,382
At 31 July 2021	96,138	96,138
<b>Depreciation</b>		
At 1 August 2020	78,539	78,539
Charge for the year	5,935	5,935
At 31 July 2021	84,474	84,474
<b>Carrying amount</b>		
At 31 July 2021	11,664	11,664
At 31 July 2020	14,217	14,217

### 5 Debtors

	2021 £	2020 £
Trade debtors	38,581	41,167
Amounts owed by group undertakings	331,633	299,791
Other debtors	16,938	16,938
Total current trade and other debtors	387,152	357,896

# Dolphin Com Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021

### 6 Creditors

#### Creditors: amounts falling due within one year

	2021 £	2020 £
<b>Due within one year</b>		
Bank loans and overdrafts	8,333	-
Trade creditors	90,378	80,235
Taxation and social security	53,985	46,740
Other creditors	138,287	149,628
	<u>290,983</u>	<u>276,603</u>

#### Due after one year

Loans and borrowings	<u>41,667</u>	<u>-</u>
	<b>2021</b> £	<b>2020</b> £

#### Current loans and borrowings

Bank borrowings	<u>8,333</u>	<u>-</u>
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#### Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
<b>Due after one year</b>			
Loans and borrowings	<u>7</u>	<u>41,667</u>	<u>-</u>

#### Other borrowings

### 7 Loans and borrowings

	2021 £	2020 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	<u>41,667</u>	<u>-</u>

	2021 £	2020 £
<b>Current loans and borrowings</b>		
Bank borrowings	<u>8,333</u>	<u>-</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.