

**CONCEPT DELTA LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2016**

TMA Accounting Ltd

The Garden House
Threshersfield
Hever
Kent
TN8 7ND

Concept Delta Ltd
Company No. 4419524
Abbreviated Balance Sheet 31 October 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	2		3,860		5,148
Tangible Assets	3		7,087		-
			10,947		5,148
CURRENT ASSETS					
Debtors		113		168	
Cash at bank and in hand		9,179		9,481	
		9,292		9,649	
Creditors: Amounts Falling Due Within One Year					
		(12,869)		(14,708)	
NET CURRENT ASSETS (LIABILITIES)					
			(3,577)		(5,059)
TOTAL ASSETS LESS CURRENT LIABILITIES					
			7,370		89
NET ASSETS					
			7,370		89
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and Loss Account			7,368		87
SHAREHOLDERS' FUNDS					
			7,370		89

Concept Delta Ltd
Company No. 4419524
Abbreviated Balance Sheet (continued) 31 October 2016

For the year ending 31 October 2016 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Nicholas Hoddinott

11th July 2017

Concept Delta Ltd
Notes to the Abbreviated Accounts
For The Year Ended 31 October 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

1.4. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are website development. It is amortised to profit and loss account over its estimated economic life of 4 years.

1.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25%
Fixtures & Fittings	25%
Computer Equipment	25%

2. Intangible Assets

	Total
Cost	£
As at 1 November 2015	14,172
As at 31 October 2016	14,172
Amortisation	
As at 1 November 2015	9,024
Provided during the period	1,288
As at 31 October 2016	10,312
Net Book Value	
As at 31 October 2016	3,860
As at 1 November 2015	5,148

Concept Delta Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 October 2016

3. Tangible Assets

	Total
Cost	£
As at 1 November 2015	1,591
Additions	9,449
As at 31 October 2016	<u>11,040</u>
Depreciation	
As at 1 November 2015	1,591
Provided during the period	2,362
As at 31 October 2016	<u>3,953</u>
Net Book Value	
As at 31 October 2016	<u>7,087</u>
As at 1 November 2015	<u>-</u>

4. Share Capital

	Value	Number	2016	2015
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1,000	<u>2</u>	<u>2</u>	<u>2</u>

5. Transactions With and Loans to Directors

Dividends paid to directors

6. Ultimate Controlling Party

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in the company.

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.