

# Dolphin Point Management Company Limited

Annual Report and Unaudited Abridged Financial Statements  
for the Year Ended 31 December 2020

Mansell & Co  
Chartered Certified Accountants  
5 Ducketts Wharf  
South Street  
Bishop's Stortford  
Hertfordshire  
CM23 3AR

# **Dolphin Point Management Company Limited**

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# **Dolphin Point Management Company Limited**

## **Company Information**

<b>Directors</b>	Mr Peter Evans Mrs Jenna Louise Schoeman Stephen Malcolm Watson
<b>Company secretary</b>	Swa (Uk) Limited
<b>Registered office</b>	Swa (Uk) Limited 1 & 2 The Office Pledgdon Hall Henham Bishop's Stortford CM22 6BJ
<b>Accountants</b>	Mansell & Co Chartered Certified Accountants 5 Ducketts Wharf South Street Bishop's Stortford Hertfordshire CM23 3AR

**Dolphin Point Management Company Limited**  
**(Registration number: 05310114)**  
**Abridged Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors		4,922	3,757
Cash at bank and in hand		5,477	4,521
		10,399	8,278
<b>Creditors: Amounts falling due within one year</b>		(1,135)	(1,197)
<b>Net assets</b>		9,264	7,081
<b>Capital and reserves</b>			
Called up share capital		29	29
Profit and loss account		9,235	7,052
<b>Total equity</b>		9,264	7,081

For the financial year ending 31 December 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.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 27 August 2021 and signed on its behalf by:

.....  
Stephen Malcolm Watson  
Director

# **Dolphin Point Management Company Limited**

## **Notes to the Abridged Financial Statements for the Year Ended 31 December 2020**

### **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:

Swa (Uk) Limited 1 & 2 The Office  
Pledgdon Hall  
Henham  
Bishop's Stortford  
CM22 6BJ  
England

These financial statements were authorised for issue by the Board on 27 August 2021.

### **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 abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **Basis of preparation**

These abridged 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. 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.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **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.

# **Dolphin Point Management Company Limited**

## **Notes to the Abridged Financial Statements for the Year Ended 31 December 2020**

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 0 (2019 - 0).

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.