

**DISINFORMATION INDEX LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**DISINFORMATION INDEX LTD**  
**UNAUDITED ACCOUNTS**  
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**DISINFORMATION INDEX LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>Directors</b>	Clare Melford Danny Rogers Dominic Dodd
<b>Company Number</b>	11297397 (England and Wales)
<b>Registered Office</b>	4 Emmanuel Court Reddicroft Sutton Coldfield West Midlands B73 6AZ
<b>Accountants</b>	For and on Behalf of Tee Accounts Limited t/a On The Spot Rosehill House Polgooth PL26 7BA

**DISINFORMATION INDEX LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	15,981	15,981
<b>Current assets</b>			
Debtors	5	417,993	250,526
Cash at bank and in hand		96,040	102,039
		<u>514,033</u>	<u>352,565</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(440,671)	(368,546)
<b>Net current assets/(liabilities)</b>		<u>73,362</u>	<u>(15,981)</u>
<b>Net assets</b>		89,343	-
<b>Reserves</b>	<u>7</u>		
Profit and loss account		89,343	-
<b>Members' funds</b>		<u>89,343</u>	<u>-</u>

For the year ending 31 December 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 of Directors and authorised for issue on 21 December 2022 and were signed on its behalf by

Clare Melford  
Director

Company Registration No. 11297397

**DISINFORMATION INDEX LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Statutory information**

Disinformation Index Ltd is a private company, limited by guarantee, registered in England and Wales, registration number 11297397. The registered office is 4 Emmanuel Court, Reddicroft, Sutton Coldfield, West Midlands, B73 6AZ.

**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 remained unchanged from the previous year, and also 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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

***Intangible fixed assets***

Intangible fixed assets are the purchase of computer code which has not yet been amortised.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 January 2021	15,981
At 31 December 2021	15,981
<b>Amortisation</b>	
At 1 January 2021	-
At 31 December 2021	-
<b>Net book value</b>	
At 31 December 2021	15,981
At 31 December 2020	15,981

**DISINFORMATION INDEX LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>5 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	16,745	12,450
Trade debtors	112,471	17,639
Accrued income and prepayments	34,398	29,616
Other debtors	254,379	190,821
	<u>417,993</u>	<u>250,526</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	43,766	69,839
Taxes and social security	1	9,619
Other creditors	771	335
Loans from directors	40	20,000
Accruals	13,192	5,520
Deferred income	382,901	263,233
	<u>440,671</u>	<u>368,546</u>

**7 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**8 Average number of employees**

During the year the average number of employees was 5 (2020: 3).

