

**REGISTERED NUMBER: 04656285 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 March 2019

for

Dixon-Purefill Limited

Contents of the Financial Statements  
for the Year Ended 31 March 2019

|                                         | Page |
|-----------------------------------------|------|
| Company Information                     | 1    |
| Balance Sheet                           | 2    |
| Notes to the Financial Statements       | 4    |
| Chartered Certified Accountants' Report | 7    |

**DIRECTOR:** D J Dixon

**SECRETARY:** A P Dixon

**REGISTERED OFFICE:** Building 6  
Gerrards Park  
College Street  
St Helens  
Merseyside  
WA10 1FZ

**REGISTERED NUMBER:** 04656285 (England and Wales)

**ACCOUNTANTS:** C J Roberts & Partners Limited  
160 Elliott Street  
Tyldesley  
Lancashire  
M29 8DS

Balance Sheet  
31 March 2019

|                                              | Notes | 31.3.19<br>£   | £              | 31.3.18<br>£   | £             |
|----------------------------------------------|-------|----------------|----------------|----------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |                |                |               |
| Intangible assets                            | 4     |                | -              |                | -             |
| Tangible assets                              | 5     |                | <u>7,834</u>   |                | <u>5,466</u>  |
|                                              |       |                | 7,834          |                | 5,466         |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |               |
| Stocks                                       |       | 246,900        |                | 210,000        |               |
| Debtors                                      | 6     | 78,750         |                | 15,643         |               |
| Cash at bank                                 |       | <u>45,543</u>  |                | <u>61,112</u>  |               |
|                                              |       | 371,193        |                | 286,755        |               |
| <b>CREDITORS</b>                             |       |                |                |                |               |
| Amounts falling due within one year          | 7     | <u>221,713</u> |                | <u>227,868</u> |               |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>149,480</u> |                | <u>58,887</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 157,314        |                | 64,353        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                | <u>1,488</u>   |                | <u>1,039</u>  |
| <b>NET ASSETS</b>                            |       |                | <u>155,826</u> |                | <u>63,314</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |                |               |
| Called up share capital                      |       |                | 100            |                | 100           |
| Retained earnings                            |       |                | <u>155,726</u> |                | <u>63,214</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>155,826</u> |                | <u>63,314</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 17 December 2019 and were signed by:

D J Dixon - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2019

1. **STATUTORY INFORMATION**

Dixon-Purefill Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc                      - 33% on cost and 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

2. **ACCOUNTING POLICIES - continued**

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2018 - 3 ) .

4. **INTANGIBLE FIXED ASSETS**

|                       |               |
|-----------------------|---------------|
|                       | Goodwill<br>£ |
| <b>COST</b>           |               |
| At 1 April 2018       |               |
| and 31 March 2019     | <u>27,400</u> |
| <b>AMORTISATION</b>   |               |
| At 1 April 2018       |               |
| and 31 March 2019     | <u>27,400</u> |
| <b>NET BOOK VALUE</b> |               |
| At 31 March 2019      | <u>-</u>      |
| At 31 March 2018      | <u>-</u>      |

5. **TANGIBLE FIXED ASSETS**

|                       |                                    |
|-----------------------|------------------------------------|
|                       | Plant and<br>machinery<br>etc<br>£ |
| <b>COST</b>           |                                    |
| At 1 April 2018       | 32,989                             |
| Additions             | <u>6,000</u>                       |
| At 31 March 2019      | <u>38,989</u>                      |
| <b>DEPRECIATION</b>   |                                    |
| At 1 April 2018       | 27,523                             |
| Charge for year       | <u>3,632</u>                       |
| At 31 March 2019      | <u>31,155</u>                      |
| <b>NET BOOK VALUE</b> |                                    |
| At 31 March 2019      | <u>7,834</u>                       |
| At 31 March 2018      | <u>5,466</u>                       |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.3.19       | 31.3.18       |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade debtors | 77,650        | 14,543        |
| Other debtors | <u>1,100</u>  | <u>1,100</u>  |
|               | <u>78,750</u> | <u>15,643</u> |

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 31.3.19        | 31.3.18        |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Trade creditors              | 22,760         | 39,638         |
| Taxation and social security | 18,867         | 6,000          |
| Other creditors              | <u>180,086</u> | <u>182,230</u> |
|                              | <u>221,713</u> | <u>227,868</u> |

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2019 and 31 March 2018:

|                                      | 31.3.19          | 31.3.18          |
|--------------------------------------|------------------|------------------|
|                                      | £                | £                |
| <b>D J Dixon</b>                     |                  |                  |
| Balance outstanding at start of year | (181,380)        | (153,526)        |
| Amounts advanced                     | 2,194            | -                |
| Amounts repaid                       | -                | (27,854)         |
| Amounts written off                  | -                | -                |
| Amounts waived                       | -                | -                |
| Balance outstanding at end of year   | <u>(179,186)</u> | <u>(181,380)</u> |

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is D J Dixon.

Chartered Certified Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Dixon-Purefill Limited

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dixon-Purefill Limited for the year ended 31 March 2019 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of Dixon-Purefill Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Dixon-Purefill Limited and state those matters that we have agreed to state to the director of Dixon-Purefill Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Dixon-Purefill Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Dixon-Purefill Limited. You consider that Dixon-Purefill Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Dixon-Purefill Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

C J Roberts & Partners Limited  
160 Elliott Street  
Tyldesley  
Lancashire  
M29 8DS

17 December 2019

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.