

Registered number: 04904770

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Dhesi Sweet Centre Limited

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ACCOUNTS

FOR THE YEAR ENDED 30/04/2020

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Prepared By:

Bansal Accountants Limited

94 Marlborough Road

Coventry

CV2 4ER

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Dhesi Sweet Centre Limited

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ACCOUNTS  
FOR THE YEAR ENDED 30/04/2020

DIRECTORS  
Jaswant Singh

SECRETARY  
Jaswant Singh

REGISTERED OFFICE  
20 Rabone Lane, Smethwick  
Birmingham  
West Midlands  
B66 3JH

COMPANY DETAILS  
Private company limited by shares registered in EW -  
England and Wales, registered number 04904770

ACCOUNTANTS  
Bansal Accountants Limited  
94 Marlborough Road  
Coventry  
CV2 4ER

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ACCOUNTS  
FOR THE YEAR ENDED 30/04/2020  
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The following do not form part of the statutory financial statements:	
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## BALANCE SHEET AT 30/04/2020

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	2	255,407	278,057
<b>CURRENT ASSETS</b>			
Stock		69,250	120,180
Debtors	4	154,477	163,934
Cash at bank and in hand		<u>2,043</u>	<u>22,703</u>
		225,770	306,817
CREDITORS: Amounts falling due within one year	5	<u>264,776</u>	<u>261,705</u>
NET CURRENT (LIABILITIES) / ASSETS		(39,006)	45,112
TOTAL ASSETS LESS CURRENT LIABILITIES		216,401	323,169
CREDITORS: Amounts falling due after more than one year	6	20,645	25,226
PROVISIONS FOR LIABILITIES AND CHARGES	8	<u>17,910</u>	<u>30,455</u>
NET ASSETS		<u>177,846</u>	<u>267,488</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	100	100
Profit and loss account		<u>177,746</u>	<u>267,388</u>
SHAREHOLDERS' FUNDS		<u>177,846</u>	<u>267,488</u>

For the year ending 30/04/2020 the company was entitled to exemption 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.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 02/02/2021 and signed on their behalf by

.....  
Jaswant Singh  
Director

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30/04/2020

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	reducing balance 15%
Motor Cars	reducing balance 25%

1c. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1d. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

2. TANGIBLE FIXED ASSETS

	Equipment	Motor Cars	Total
	£	£	£
Cost			
At 01/05/2019	637,336	70,977	708,313
Additions	575	6,200	6,775
At 30/04/2020	<u>637,911</u>	<u>77,177</u>	<u>715,088</u>
Depreciation			
At 01/05/2019	378,903	51,353	430,256
For the year	21,334	8,091	29,425
At 30/04/2020	<u>400,237</u>	<u>59,444</u>	<u>459,681</u>
Net Book Amounts			
At 30/04/2020	<u>237,674</u>	<u>17,733</u>	<u>255,407</u>

At 30/04/2019

258,433

19,624

278,057

3. STOCK	2020	2019
	£	£
Stock comprises:		
Stock	<u>69,250</u>	<u>120,180</u>
	<u>69,250</u>	<u>120,180</u>

4. DEBTORS	2020	2019
	£	£
Amounts falling due within one year		
Trade debtors	142,950	150,133
VAT	7,209	9,483
Other debtors	<u>4,318</u>	<u>4,318</u>
	<u>154,477</u>	<u>163,934</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
PAYE control	5,337	2,878
Directors current account	150,232	156,281
Trade creditors	107,207	100,546
Accruals	<u>2,000</u>	<u>2,000</u>
	<u>264,776</u>	<u>261,705</u>

Director's Advances, Credits and Guarantees. Included within other creditors is £150,232 (2019 £156,281) due to Mr J Singh, the Director. The amount is interest free with no set terms for repayment.

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (secured) >1yr	<u>20,645</u>	<u>25,226</u>
	<u>20,645</u>	<u>25,226</u>

7. EMPLOYEES

	2020	2019
	No.	No.
Average number of employees	20	22

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8. PROVISIONS FOR LIABILITIES	2020	2019
	£	£
Deferred taxation	<u>17,910</u>	<u>30,455</u>
	<u>17,910</u>	<u>30,455</u>
9. SHARE CAPITAL	2020	2019
	£	£
Allotted, issued and fully paid:		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

#### 10. RELATED PARTY TRANSACTIONS

During the year sales to related parties amounted to £337,635 (2019 £374,056) and debtors due from these at the year end amounted to £32,962 (2019 £29,482.)

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.