

D.N.A CONSTRUCTION (NORTHWEST) LIMITED

**Company Registration Number:
07078774 (England and Wales)**

Unaudited abridged accounts for the year ended 31 March 2023

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

D.N.A CONSTRUCTION (NORTHWEST) LIMITED

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for the Period Ended 31 March 2023

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D.N.A CONSTRUCTION (NORTHWEST) LIMITED

Balance sheet

As at 31 March 2023

	<i>Notes</i>	<i>2023</i>	<i>2022</i>
		£	£
Fixed assets			
Tangible assets:	3	21,361	29,062
Total fixed assets:		<u>21,361</u>	<u>29,062</u>
Current assets			
Stocks:		15,186	10,723
Debtors:		205,213	219,860
Cash at bank and in hand:		117,329	68,798
Total current assets:		<u>337,728</u>	<u>299,381</u>
Creditors: amounts falling due within one year:		(75,870)	(105,458)
Net current assets (liabilities):		<u>261,858</u>	<u>193,923</u>
Total assets less current liabilities:		283,219	222,985
Creditors: amounts falling due after more than one year:			(7,605)
Total net assets (liabilities):		<u>283,219</u>	<u>215,380</u>
Capital and reserves			
Called up share capital:		100	2
Profit and loss account:		283,119	215,378
Shareholders funds:		<u>283,219</u>	<u>215,380</u>

The notes form part of these financial statements

D.N.A CONSTRUCTION (NORTHWEST) LIMITED

Balance sheet statements

For the year ending 31 March 2023 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 31 August 2023
and signed on behalf of the board by:**

Name: Mrs D Montgomery
Status: Director

The notes form part of these financial statements

D.N.A CONSTRUCTION (NORTHWEST) LIMITED

Notes to the Financial Statements

for the Period Ended 31 March 2023

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is possible that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably. Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total cost. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

Tangible fixed assets and depreciation policy

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases: Plant and machinery 25% reducing balance. Fixtures, fittings & equipment 25% reducing balance. Motor vehicles 25% reducing balance. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the profit or loss.

Valuation and information policy

Stock is valued at the lower of cost and estimated selling price less cost to complete and sell. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

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Notes to the Financial Statements for the Period Ended 31 March 2023

2. Employees

	<i>2023</i>	<i>2022</i>
Average number of employees during the period	5	4

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Notes to the Financial Statements

for the Period Ended 31 March 2023

3. Tangible Assets

	Total
Cost	£
At 01 April 2022	49,381
Additions	615
Disposals	(6,450)
At 31 March 2023	<u>43,546</u>
Depreciation	
At 01 April 2022	20,319
Charge for year	6,944
On disposals	(5,078)
At 31 March 2023	<u>22,185</u>
Net book value	
At 31 March 2023	<u>21,361</u>
At 31 March 2022	<u>29,062</u>

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.