

Registered number: 8142978

D & N FOODS LTD

ACCOUNTS
FOR THE YEAR ENDED 31/08/2019

Prepared By:
RAGAVAN AND CO LTD
Chartered Certified Accountants
240 GROVE LANE
BIRMINGHAM
WEST MIDLANDS
B20 2EY

ACCOUNTS
FOR THE YEAR ENDED 31/08/2019

DIRECTORS

JATINDER SINGH
DARSHAN SINGH
NIRMAL KAUR

REGISTERED OFFICE

18 Highbury Road
Sutton Coldfield
West Midlands
B74 4TF

COMPANY DETAILS

Private company limited by shares registered in EW - England and
Wales, registered number 8142978

BANKERS

LLOYDS BANK PLC

ACCOUNTANTS

RAGAVAN AND CO LTD
Chartered Certified Accountants
240 GROVE LANE
BIRMINGHAM
WEST MIDLANDS
B20 2EY

ACCOUNTS
FOR THE YEAR ENDED 31/08/2019

CONTENTS

	Page
Directors' Report	-
Accountants' Report	-
Statement Of Comprehensive Income	-
Balance Sheet	3
Notes To The Accounts	4
The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
Profit And Loss Account Summaries	-

BALANCE SHEET AT 31/08/2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	3	36,311	33,279
CURRENT ASSETS			
Stock		11,530	8,280
Debtors	5	16,751	14,069
Cash at bank and in hand		<u>1,662</u>	<u>4,817</u>
		29,943	27,166
CREDITORS: Amounts falling due within one year	6	<u>54,268</u>	<u>48,065</u>
NET CURRENT LIABILITIES		<u>(24,325)</u>	<u>(20,899)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,986</u>	<u>12,380</u>
CAPITAL AND RESERVES			
Called up share capital	7	10	10
Profit and loss account		<u>11,976</u>	<u>12,370</u>
SHAREHOLDERS' FUNDS		<u>11,986</u>	<u>12,380</u>

For the year ending 31/08/2019 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 20/08/2020 and signed on their behalf
by**

.....
DARSHAN SINGH
Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2019

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.

Plant and Machinery	straight line 10%
Commercial Vehicles	straight line 10%

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.

2. EMPLOYEES

	2019	<i>2018</i>
	No.	No.
Average number of employees	2	2

3. TANGIBLE FIXED ASSETS

	Plant and Machinery	Commercial Vehicles	Total
	£	£	£
Cost			
At 01/09/2018	39,717	4,917	44,634
Additions	-	8,329	8,329
At 31/08/2019	<u>39,717</u>	<u>13,246</u>	<u>52,963</u>
Depreciation			
At 01/09/2018	9,386	1,969	11,355
For the year	3,972	1,325	5,297
At 31/08/2019	<u>13,358</u>	<u>3,294</u>	<u>16,652</u>
Net Book Amounts			
At 31/08/2019	<u>26,359</u>	<u>9,952</u>	<u>36,311</u>
At 31/08/2018	<u>30,331</u>	<u>2,948</u>	<u>33,279</u>

4. STOCK

	2019	2018
	£	£
Stock comprises:		
Stock	<u>11,530</u>	<u>8,280</u>
	<u>11,530</u>	<u>8,280</u>

5. DEBTORS

	2019	2018
	£	£
Amounts falling due within one year		
Trade debtors	10,276	9,646
VAT	3,648	1,713
PAYE control	117	-
Prepayments	<u>2,710</u>	<u>2,710</u>
	<u>16,751</u>	<u>14,069</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
UK corporation tax	2,171	630
PAYE control	-	615
Directors current account	50,333	46,111
Bank loans and overdrafts	498	-
Trade creditors	966	409
Accruals	300	300
	<u>54,268</u>	<u>48,065</u>

7. SHARE CAPITAL

	2019	2018
	£	£
Allotted, issued and fully paid:		
10 Ordinary shares of £1 each	<u>10</u>	<u>10</u>
	<u>10</u>	<u>10</u>
New shares issued during period:		
Ordinary shares of £1 each	<u></u>	<u>10</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.