

D & N FOODS LIMITED

Abridged Accounts

Period of accounts

Start date: 01 September 2020

End date: 31 August 2021

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Accountant's report

You consider that the company is exempt from an audit for the year ended 31 August 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

RAGAVAN AND CO LTD

31 August 2021

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RAGAVAN AND CO LTD

240 GROVE LANE

HANDSWORTH

BIRMINGHAM

B20 2EY

04 February 2022

D & N FOODS LIMITED
Statement of Financial Position
As at 31 August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets		33,346	35,964
		33,346	35,964
Current assets			
Stocks		18,138	12,745
Debtors		13,522	24,597
Cash at bank and in hand		20,087	61,076
		51,747	98,418
Creditors: amount falling due within one year		(28,504)	(67,333)
Net current assets		23,243	31,085
Total assets less current liabilities		56,589	67,049
Creditors: amount falling due after more than one year		(53,450)	(55,048)
Net assets		3,139	12,001
Capital and reserves			
Called up share capital		10	10
Profit and loss account		3,129	11,991
Shareholder's funds		3,139	12,001

For the year ended 31 August 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

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

The financial statements were approved by the board of directors on 04 February 2022 and were signed on its behalf by:

JATINDER SINGH

Director

D & N FOODS LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 August 2021

General Information

D & N FOODS LIMITED is a private company, limited by shares, registered in England and Wales, registration number 08142978, registration address 18 HIGHBURY ROAD, SUTTON COLDFIELD , BIRMINGHAM, WEST MIDLANDS, B74 4TF

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	10% Straight Line
Plant and Machinery	10% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 6 (2020 : 7).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Total
	£	£	£
At 01 September 2020	39,717	18,746	58,463
Additions	3,586	-	3,586
Disposals	-	-	-
At 31 August 2021	43,303	18,746	62,049
Depreciation			
At 01 September 2020	17,330	5,168	22,498
Charge for year	4,330	1,875	6,205
On disposals	-	-	-
At 31 August 2021	21,660	7,043	28,703
Net book values			
Closing balance as at 31 August 2021	21,643	11,703	33,346
Opening balance as at 01 September 2020	22,387	13,577	35,964

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.