

Registered number: 8142978

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**D & N FOODS LTD**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2020**

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

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2020**

**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

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2020**

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The following do not form part of the statutory financial statements:	
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**BALANCE SHEET AT 31/08/2020**

		<b>2020</b>	<b>2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	3	35,964	36,311
<b>CURRENT ASSETS</b>			
Stock		12,745	11,530
Debtors	5	24,129	16,751
Cash at bank and in hand		61,544	1,662
		<u>98,418</u>	<u>29,943</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>67,333</u>	<u>54,268</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>31,085</u>	<u>(24,325)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>67,049</u>	<u>11,986</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	7	<u>55,048</u>	<u>-</u>
<b>NET ASSETS</b>		<u>12,001</u>	<u>11,986</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	10	10
Profit and loss account		<u>11,991</u>	<u>11,976</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>12,001</u>	<u>11,986</u>

For the year ending 31/08/2020 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 11/05/2021 and signed on their behalf  
by**

.....  
DARSHAN SINGH  
Director

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2020**

**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 section 1A - 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**

	<b>2020</b>	<b>2019</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	7	2

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### 3. TANGIBLE FIXED ASSETS

	<b>Plant and Machinery</b>	<b>Commercial Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 01/09/2019	39,717	13,246	52,963
Additions	-	5,500	5,500
At 31/08/2020	<u>39,717</u>	<u>18,746</u>	<u>58,463</u>
<b>Depreciation</b>			
At 01/09/2019	13,358	3,294	16,652
For the year	3,972	1,875	5,847
At 31/08/2020	<u>17,330</u>	<u>5,169</u>	<u>22,499</u>
<b>Net Book Amounts</b>			
At 31/08/2020	<u>22,387</u>	<u>13,577</u>	<u>35,964</u>
At 31/08/2019	<u>26,359</u>	<u>9,952</u>	<u>36,311</u>

### 4. STOCK

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Stock comprises:		
Stock	<u>12,745</u>	<u>11,530</u>
	<u>12,745</u>	<u>11,530</u>

### 5. DEBTORS

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	17,048	10,276
VAT	1,765	3,648
PAYE control	117	117
Prepayments	<u>5,199</u>	<u>2,710</u>
	<u>24,129</u>	<u>16,751</u>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
UK corporation tax	5,183	2,171
Directors current account	46,892	50,333
Bank loans and overdrafts	-	498
Trade creditors	14,958	966
Accruals	300	300
	<u>67,333</u>	<u>54,268</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	50,000	-
Finance Leases >1yr	5,048	-
	<u>55,048</u>	<u>-</u>

**8. SHARE CAPITAL**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Allotted, issued and fully paid:</b>		
10 Ordinary shares of £1 each	10	10
	<u>10</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.