

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2023**  
**FOR**  
**DOUBLECUBE (DJW) INVESTMENTS LIMITED**

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FOR THE YEAR ENDED 5 APRIL 2023

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**DOUBLECUBE (DJW) INVESTMENTS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 5 APRIL 2023**

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**DIRECTOR:** D J Wood

**REGISTERED OFFICE:** Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

**REGISTERED NUMBER:** 10603479 (England and Wales)

**ACCOUNTANTS:** Fawcetts LLP  
Chartered Accountants  
Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

BALANCE SHEET  
5 APRIL 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Investments	4		1,257,102		1,546,809
<b>CURRENT ASSETS</b>					
Debtors	5	17,396		186,593	
Cash at bank		<u>36,452</u>		<u>109,059</u>	
		53,848		295,652	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>2,709</u>		<u>2,580</u>	
<b>NET CURRENT ASSETS</b>			<u>51,139</u>		<u>293,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,308,241</u>		<u>1,839,881</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>1,469,112</u>		<u>1,540,996</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u>(160,871)</u>		<u>298,885</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		50		50
Fair value reserve	9		41,817		199,620
Retained earnings	9		<u>(202,738)</u>		<u>99,215</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(160,871)</u>		<u>298,885</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**5 APRIL 2023**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 November 2023 and were signed by:

D J Wood - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023

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1. **STATUTORY INFORMATION**

Doublecube (DJW) Investments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

The financial statements are prepared on a going concern basis and are presented in Sterling (£) which is the functional currency of the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Debtors**

Debtors are measured at their recoverable amount.

**Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fixed asset investments**

Listed investments are valued at fair value

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

## 4. FIXED ASSET INVESTMENTS

	Other investments £
<b>COST OR VALUATION</b>	
At 6 April 2022	1,546,809
Additions	105,205
Disposals	(237,109)
Revaluations	(157,803)
At 5 April 2023	<u>1,257,102</u>
<b>NET BOOK VALUE</b>	
At 5 April 2023	<u>1,257,102</u>
At 5 April 2022	<u>1,546,809</u>

Cost or valuation at 5 April 2023 is represented by:

	Other investments £
Valuation in 2023	<u>1,257,102</u>

## 5. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	<u>478</u>	<u>238</u>
Amounts falling due after more than one year:		
Other debtors	<u>16,918</u>	<u>186,355</u>
Aggregate amounts	<u>17,396</u>	<u>186,593</u>

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

	2023 £	2022 £
Other creditors	<u>2,709</u>	<u>2,580</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023

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

	2023 £	2022 £
Other creditors	<u>1,469,112</u>	<u>1,540,996</u>

## 8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
50	Ordinary	£1	<u>50</u>	<u>50</u>

## 9. RESERVES

	Retained earnings £	Fair value reserve £	Totals £
At 6 April 2022	99,215	199,620	298,835
Deficit for the year	(459,756)		(459,756)
Transfer between reserves	<u>157,803</u>	<u>(157,803)</u>	<u>-</u>
At 5 April 2023	<u>(202,738)</u>	<u>41,817</u>	<u>(160,921)</u>

**Fair value reserve: Investments**

This is used to record unrealised gains in the value of investments and losses to the extent that such a loss relates to a previous gain on the same asset.

## 10. RELATED PARTY DISCLOSURES

Included in creditors due after more than one year is £1,569,112 (2022 - £1,540,996) due to the director of the company.



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.