

Registered number
00652938

A H Dennis Limited

Filleled Accounts

30 June 2023

A H Dennis Limited**Registered number:** 00652938**Balance Sheet****as at 30 June 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	7,252	8,500
Current assets			
Stocks		32,800	35,300
Debtors	4	94	-
Cash at bank and in hand		344	400
		<u>33,238</u>	<u>35,700</u>
Creditors: amounts falling due within one year	5	(303,043)	(296,461)
Net current liabilities		<u>(269,805)</u>	<u>(260,761)</u>
Total assets less current liabilities		<u>(262,553)</u>	<u>(252,261)</u>
Creditors: amounts falling due after more than one year	6	(2,812)	(4,375)
Net liabilities		<u>(265,365)</u>	<u>(256,636)</u>
Capital and reserves			
Called up share capital		3,250	3,250
Profit and loss account		(268,615)	(259,886)
Shareholder's funds		<u>(265,365)</u>	<u>(256,636)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A J Dennis

Director

Approved by the board on 22 March 2024

A H Dennis Limited
Notes to the Accounts
for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Improvements to property	over 50 years
Fixtures, fittings, tools and equipment	25% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing

differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 July 2022	35,529	71,903	107,432
At 30 June 2023	<u>35,529</u>	<u>71,903</u>	<u>107,432</u>
Depreciation			
At 1 July 2022	29,185	69,747	98,932
Charge for the year	710	538	1,248
At 30 June 2023	<u>29,895</u>	<u>70,285</u>	<u>100,180</u>
Net book value			
At 30 June 2023	<u>5,634</u>	<u>1,618</u>	<u>7,252</u>
At 30 June 2022	6,344	2,156	8,500

4 Debtors	2023	2022
	£	£
Trade debtors	<u>94</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	1,250	937
Trade creditors	26,756	26,772
Directors loan account	265,412	262,121
Taxation and social security costs	8,905	5,931
Other creditors	720	700
	<u>303,043</u>	<u>296,461</u>

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	<u>2,812</u>	<u>4,375</u>

7 Controlling party

The company was under the control of A J Dennis throughout the year. Mr Dennis is the company's director and he holds 100% of it's issued share capital.

8 Other information

A H Dennis Limited is a private company limited by shares and incorporated in England. Its registered office is:

Hill Street

Chasetown

Burntwood

Staffordshire

WS7 8XU

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