

**DJK (CREDITON) LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**DJK (CREDITON) LIMITED**  
**UNAUDITED ACCOUNTS**  
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**DJK (CREDITON) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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<b>Directors</b>	K Hoskins D J Hoskins J M Hoskins D M Hoskins
<b>Secretary</b>	D J Hoskins
<b>Company Number</b>	3977980 (England and Wales)
<b>Registered Office</b>	LLOYDS BANK CHAMBERS HIGH STREET CREDITON DEVON EX17 3AH UK
<b>Accountants</b>	H W Martin & Co LLP Lloyds Bank Chambers High Street Crediton Devon EX17 3AH

**DJK (CREDITON) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	4	181,049	196,136
Tangible assets	5	52,360	34,108
Investments	6	10	10
		<u>233,419</u>	<u>230,254</u>
<b>Current assets</b>			
Inventories		35,000	34,800
Debtors	7	350,451	175,812
Cash at bank and in hand		3,357	67,799
		<u>388,808</u>	<u>278,411</u>
<b>Creditors: amounts falling due within one year</b>	8	(304,916)	(239,848)
<b>Net current assets</b>		<u>83,892</u>	<u>38,563</u>
<b>Net assets</b>		<u>317,311</u>	<u>268,817</u>
<b>Capital and reserves</b>			
Called up share capital		380	380
Profit and loss account		<u>316,931</u>	<u>268,437</u>
<b>Shareholders' funds</b>		<u>317,311</u>	<u>268,817</u>

For the year ending 30 April 2022 the company was entitled to exemption from audit 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 27 January 2023 and were signed on its behalf by

J M Hoskins  
Director

Company Registration No. 3977980

**DJK (CREDITON) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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**1 Statutory information**

DJK (CREDITON) LIMITED is a private company, limited by shares, registered in England and Wales, registration number 3977980. The registered office is LLOYDS BANK CHAMBERS, HIGH STREET, CREDITON, DEVON, EX17 3AH, UK.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% reducing balance basis
Motor vehicles	20% reducing balance basis

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

**4 Intangible fixed assets**

	<b>Goodwill</b> <b>£</b>
<b>Cost</b>	
At 1 May 2021	271,571
At 30 April 2022	271,571
<b>Amortisation</b>	
At 1 May 2021	75,435
Charge for the year	15,087
At 30 April 2022	90,522
<b>Net book value</b>	
At 30 April 2022	181,049
At 30 April 2021	196,136

**DJK (CREDITON) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**5 Tangible fixed assets**

	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 May 2021	8,130	33,241	39,002	80,373
Additions	-	4,500	22,730	27,230
At 30 April 2022	8,130	37,741	61,732	107,603
<b>Depreciation</b>				
At 1 May 2021	-	16,848	29,417	46,265
Charge for the year	-	2,515	6,463	8,978
At 30 April 2022	-	19,363	35,880	55,243
<b>Net book value</b>				
At 30 April 2022	8,130	18,378	25,852	52,360
At 30 April 2021	8,130	16,393	9,585	34,108

**6 Investments**

	<b>Subsidiary undertakings</b>
	<b>£</b>
Valuation at 1 May 2021	10
Valuation at 30 April 2022	10

**7 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	261,451	86,812
Amounts due from group undertakings etc.	89,000	89,000
	350,451	175,812

**8 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT	36,313	1,457
Trade creditors	39,896	51,561
Taxes and social security	44,376	12,348
Other creditors	2,078	1,985
Loans from directors	181,773	172,017
Accruals	480	480
	304,916	239,848

**9 Average number of employees**

During the year the average number of employees was 8 (2021: 8).

