

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOR

D & D BARTON LTD

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for the Year Ended 31st March 2023

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**DIRECTORS:**

Mr D Barton  
Mrs D A Barton

**REGISTERED OFFICE:**

16 Hennals Avenue  
Redditch  
Worcestershire  
B97 5RX

**REGISTERED NUMBER:**

09701467

**ACCOUNTANTS:**

SAS Accountant Ltd t/as OIW Associates  
16 Hennals Avenue  
Webheath  
Redditch  
Worcestershire  
B97 5RX

STATEMENT OF FINANCIAL POSITION  
31st March 2023

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		26,629		34,940
<b>CURRENT ASSETS</b>					
Debtors	5	907		1,231	
Cash at bank		<u>8,770</u>		<u>19,551</u>	
		9,677		20,782	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>11,140</u>		<u>15,507</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(1,463)</u>		<u>5,275</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			25,166		40,215
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(20,099)		(25,176)
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>(5,059)</u>		<u>(6,594)</u>
<b>NET ASSETS</b>			<u>8</u>		<u>8,445</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4		4
Retained earnings			<u>4</u>		<u>8,441</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>8</u>		<u>8,445</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued**  
**31st March 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14th July 2023 and were signed on its behalf by:

Mr D Barton - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st March 2023**

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**1. STATUTORY INFORMATION**

D & D Barton Ltd is a private company, limited by shares , registered in Not specified/Other. 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st March 2023

## 4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2022	640	39,833	1,684	42,157
Additions	614	-	-	614
At 31st March 2023	<u>1,254</u>	<u>39,833</u>	<u>1,684</u>	<u>42,771</u>
<b>DEPRECIATION</b>				
At 1st April 2022	582	5,809	826	7,217
Charge for year	133	8,506	286	8,925
At 31st March 2023	<u>715</u>	<u>14,315</u>	<u>1,112</u>	<u>16,142</u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	<u>539</u>	<u>25,518</u>	<u>572</u>	<u>26,629</u>
At 31st March 2022	<u>58</u>	<u>34,024</u>	<u>858</u>	<u>34,940</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
VAT	339	305
Prepayments	<u>568</u>	<u>926</u>
	<u>907</u>	<u>1,231</u>

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

	2023 £	2022 £
Hire purchase contracts	5,077	5,077
Tax	4,950	516
Social security and other taxes	236	270
Directors' current accounts	537	9,304
Accrued expenses	<u>340</u>	<u>340</u>
	<u>11,140</u>	<u>15,507</u>

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

	2023 £	2022 £
Hire purchase contracts	<u>20,099</u>	<u>25,176</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st March 2023

8. PROVISIONS FOR LIABILITIES

	2023 £	2022 £
Deferred tax		
Accelerated capital allowances	<u>5,059</u>	<u>6,594</u>
		<b>Deferred tax</b>
		£
Balance at 1st April 2022		6,594
Provided during year		<u>(1,535)</u>
Balance at 31st March 2023		<u>5,059</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.