

**REGISTERED NUMBER: 06740570 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
DEB DISPOSABLES LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2023

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BALANCE SHEET  
31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		484,936		317,944
Tangible assets	5		<u>38,241</u>		<u>21,787</u>
			523,177		339,731
<b>CURRENT ASSETS</b>					
Stocks		403,502		366,766	
Debtors	6	744,469		374,575	
Cash at bank		<u>177,279</u>		<u>143,435</u>	
		1,325,250		884,776	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>974,944</u>		<u>505,371</u>	
<b>NET CURRENT ASSETS</b>			<u>350,306</u>		<u>379,405</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			873,483		719,136
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(599,487)		(450,686)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(7,860)</u>		<u>(2,689)</u>
<b>NET ASSETS</b>			<u>266,136</u>		<u>265,761</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10,002		10,002
Retained earnings			<u>256,134</u>		<u>255,759</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>266,136</u>		<u>265,761</u>

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

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

The directors acknowledge their 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**  
**31 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 December 2023 and were signed on its behalf by:

J L Beattie - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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1. **STATUTORY INFORMATION**

DEB Disposables Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	06740570
<b>Registered office:</b>	Præd Road Trafford Park Manchester M17 1PQ

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 represents net invoiced sales of goods, excluding value added tax. Turnover is recognised when the goods are physically delivered to the customers.

**Goodwill**

Goodwill, being the amounts paid in connection with the acquisition of the business in 2009 and 2020, is being amortised evenly over its estimated useful life of twenty years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

**Tangible fixed assets**

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

Plant and machinery	- 10% to 20% on reducing balance
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% to 25% reducing balance
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. ACCOUNTING POLICIES - continued**

**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.

**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 11 (2022 - 10 ) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £	Other intangible assets £	Totals £
<b>COST</b>			
At 1 April 2022	903,655	-	903,655
Additions	214,721	3	214,724
At 31 March 2023	1,118,376	3	1,118,379
<b>AMORTISATION</b>			
At 1 April 2022	585,711	-	585,711
Charge for year	47,732	-	47,732
At 31 March 2023	633,443	-	633,443
<b>NET BOOK VALUE</b>			
At 31 March 2023	484,933	3	484,936
At 31 March 2022	317,944	-	317,944

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	49,002	1,289	57,409	22,100	129,800
Additions	4,997	-	20,880	-	25,877
Disposals	-	-	(16,477)	-	(16,477)
At 31 March 2023	<u>53,999</u>	<u>1,289</u>	<u>61,812</u>	<u>22,100</u>	<u>139,200</u>
<b>DEPRECIATION</b>					
At 1 April 2022	34,781	1,289	49,843	22,100	108,013
Charge for year	2,058	-	6,485	-	8,543
Eliminated on disposal	-	-	(15,597)	-	(15,597)
At 31 March 2023	<u>36,839</u>	<u>1,289</u>	<u>40,731</u>	<u>22,100</u>	<u>100,959</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>17,160</u>	<u>-</u>	<u>21,081</u>	<u>-</u>	<u>38,241</u>
At 31 March 2022	<u>14,221</u>	<u>-</u>	<u>7,566</u>	<u>-</u>	<u>21,787</u>

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

	2023 £	2022 £
Trade debtors	735,885	369,181
Other debtors	8,584	5,394
	<u>744,469</u>	<u>374,575</u>

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

	2023 £	2022 £
Bank loans and overdrafts	9,957	9,702
Trade creditors	720,953	361,227
Taxation and social security	64,036	49,859
Other creditors	179,998	84,583
	<u>974,944</u>	<u>505,371</u>

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

	2023 £	2022 £
Bank loans	22,450	32,407
Other creditors	577,037	418,279
	<u>599,487</u>	<u>450,686</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.