Registered Number: 07918657
England and Wales

D & L PROCUREMENT SERVICES LIMITED

Abridged Accounts

Period of accounts

Start date: 01 August 2022

End date: 31 July 2023

D & L PROCUREMENT SERVICES LIMITED
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For the year ended 31 July 2023

D & L PROCUREMENT SERVICES LIMITED
Statement of Financial Position
As at 31 July 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	3	83,738	1,665
		83,738	**1,665**
Current assets			
Investments		13	13
Cash at bank and in hand		190,033	153,106
		190,046	**153,119**
Creditors: amount falling due within one year		(14,713)	(490)
Net current assets		**175,333**	**152,629**
Total assets less current liabilities		259,071	154,294
Creditors: amount falling due after more than one year		(21,260)	1
Net assets		**237,811**	**154,295**
Capital and reserves			
Called up share capital		2	2
Profit and loss account		237,809	154,293
Shareholder's funds		**237,811**	**154,295**

For the year ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 22 February 2024 and were signed by:

Mr David Evans
Director

D & L PROCUREMENT SERVICES LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 July 2023

General Information
D & L Procurement Services Limited is a private company, limited by shares, registered in England and Wales, registration number 07918657, registration address The Counting House 4A Moss Lane, Swinton, Manchester, M27 9SA.

The presentation currency is £ sterling.

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.
The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.
Current and deferred tax assets and liabilities are not discounted

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25% Reducing Balance
Fixtures and Fittings	15% Reducing Balance

Current asset investments

Current asset investments are stated at the lower of cost and net realisable value.

2. Average number of employees

Average number of employees during the year was 0 (2022 : 2).

3. Tangible fixed assets

Cost or valuation	Motor Vehicles	Fixtures and Fittings	**Total**
	£	**£**	**£**
At 01 August 2022	-	5,009	5,009
Additions	96,850	-	96,850
Disposals	-	-	-
At 31 July 2023	**96,850**	**5,009**	**101,859**
Depreciation			
At 01 August 2022	-	3,344	3,344
Charge for year	14,528	249	14,777
On disposals	-	-	-
At 31 July 2023	**14,528**	**3,593**	**18,121**
Net book values			
Closing balance as at 31 July 2023	**82,322**	**1,416**	**83,738**
Opening balance as at 01 August 2022	**-**	**1,665**	**1,665**

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.