

**Unaudited Financial Statements**  
**for the Period 1 August 2022 to 31 December 2023**  
**for**  
**Dawson & Marsh Holdings Ltd**

**Contents of the Financial Statements**  
**for the Period 1 August 2022 to 31 December 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**Dawson & Marsh Holdings Ltd**

**Company Information**  
**for the Period 1 August 2022 to 31 December 2023**

**DIRECTORS:**

M Dawson  
A Marsh

**REGISTERED OFFICE:**

Unit 24 Central Trading Estate  
Signal Way  
Swindon  
Wiltshire  
SN3 1PD

**REGISTERED NUMBER:**

08693909 (England and Wales)

**ACCOUNTANTS:**

Morley & Co (UK) Ltd  
Chartered Certified Accountants,  
2 Cricklade Court  
Old Town  
Swindon  
Wiltshire  
SN1 3EY

**Dawson & Marsh Holdings Ltd (Registered number: 08693909)**

**Balance Sheet**  
**31 December 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		7,042		25,458
Investments	5		<u>150</u>		<u>150</u>
			7,192		25,608
<b>CURRENT ASSETS</b>					
Debtors	6	19,238		35,252	
Investments	7	316,161		320,175	
Cash at bank		<u>56,641</u>		<u>19,844</u>	
		392,040		375,271	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>233,105</u>		<u>290,192</u>	
<b>NET CURRENT ASSETS</b>			<u>158,935</u>		<u>85,079</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			166,127		110,687
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(15,000)		(28,333)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,464)</u>		<u>(4,837)</u>
<b>NET ASSETS</b>			<u>149,663</u>		<u>77,517</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 December 2023**

Notes	2023 £	£	2022 £	£
<b>CAPITAL AND RESERVES</b>				
Called up share capital		200		200
Retained earnings		<u>149,463</u>		<u>77,317</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>149,663</u>		<u>77,517</u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 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.

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 13 March 2024 and were signed on its behalf by:

A Marsh - Director

M Dawson - Director

**Notes to the Financial Statements**  
**for the Period 1 August 2022 to 31 December 2023**

**1. STATUTORY INFORMATION**

Dawson & Marsh Holdings Ltd is a private company, limited by shares, registered in England and Wales. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Motor vehicles - 25% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the period 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 balance sheet date.

**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 period 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.

**Notes to the Financial Statements - continued**  
**for the Period 1 August 2022 to 31 December 2023**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**Financial instruments**

Basic financial instruments, including trade and other receivables and payables, cash and bank balances, bank loans and loans to or from other group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2022 - 2) .

**4. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 August 2022	
and 31 December 2023	<u>52,000</u>
<b>DEPRECIATION</b>	
At 1 August 2022	26,542
Charge for period	<u>18,416</u>
At 31 December 2023	<u>44,958</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>7,042</u>
At 31 July 2022	<u>25,458</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 August 2022 to 31 December 2023**

**4. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 August 2022	52,000
Transfer to ownership	(52,000)
At 31 December 2023	-
<b>DEPRECIATION</b>	
At 1 August 2022	26,542
Transfer to ownership	(26,542)
At 31 December 2023	-
<b>NET BOOK VALUE</b>	
At 31 December 2023	-
At 31 July 2022	<u>25,458</u>

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 August 2022 and 31 December 2023	<u>150</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>150</u>
At 31 July 2022	<u>150</u>

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

	2023	2022
	£	£
Other debtors	<u>19,238</u>	<u>35,252</u>

**7. CURRENT ASSET INVESTMENTS**

	2023	2022
	£	£
Neon Homes LLP	<u>316,161</u>	<u>320,175</u>



**Notes to the Financial Statements - continued**  
**for the Period 1 August 2022 to 31 December 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank loans and overdrafts	10,000	10,000
Hire purchase contracts	-	13,985
Taxation and social security	55,978	14,347
Other creditors	167,127	251,860
	<u>233,105</u>	<u>290,192</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans	<u>15,000</u>	<u>28,333</u>

**10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

At the balance sheet date the Director, M Dawson, owed £19,237 to the company (2022: £17,987). Interest has been charged at HMRC approved rates on overdrawn balances arising during the year.

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.