

**REGISTERED NUMBER: 09482845 (England and Wales)**

**DUDLEY CVS ENTERPRISES LIMITED**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 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>3</b>

**DUDLEY CVS ENTERPRISES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>DIRECTORS:</b>	M V Abrahams A J Gray G M Jones
<b>REGISTERED OFFICE:</b>	7 Albion Street Brierley Hill West Midlands DY5 3EE
<b>REGISTERED NUMBER:</b>	09482845 (England and Wales)
<b>AUDITORS:</b>	BK Plus Audit Limited Azzuri House Walsall Road Aldridge Walsall West Midlands WS9 0RB
<b>BANKERS:</b>	National Westminster Bank Plc Merry Hill Centre Brierley Hill West Midlands DY1 1LW

**BALANCE SHEET  
31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		10,547		15,745
<b>CURRENT ASSETS</b>					
Stocks		9,641		10,444	
Debtors	5	31,837		111,542	
Cash at bank and in hand		<u>215,884</u>		<u>136,599</u>	
		257,362		258,585	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>254,600</u>		<u>256,569</u>	
<b>NET CURRENT ASSETS</b>			<u>2,762</u>		<u>2,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			13,309		17,761
<b>PROVISIONS FOR LIABILITIES</b>			-		3,936
<b>NET ASSETS</b>			<u>13,309</u>		<u>13,825</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings			<u>13,209</u>		<u>13,725</u>
<b>SHAREHOLDER FUNDS</b>			<u>13,309</u>		<u>13,825</u>

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26 September 2023 and were signed on its behalf by:

A J Gray - Director

G M Jones - Director

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

**1. STATUTORY INFORMATION**

Dudley CVS Enterprises Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The financial statements are rounded to the nearest pound.

**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 and rebates, from the supply of refreshments, entertainment, venue hire and ancillary services. Income is recognised once the supply or service has been provided.

**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 etc - 33% on cost

**Stocks**

Stocks are valued at the lower of cost on a first in first out basis 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 Income Statement, 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.

Taxable profits are donated to the parent company by gift aid.

**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.

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 27 (2022 - 22) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2022	39,355
Additions	<u>2,492</u>
At 31 March 2023	<u>41,847</u>
<b>DEPRECIATION</b>	
At 1 April 2022	23,610
Charge for year	<u>7,690</u>
At 31 March 2023	<u>31,300</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>10,547</u>
At 31 March 2022	<u>15,745</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	7,122	12,037
Amounts owed by group undertakings	-	98,692
Prepayments and accrued income	<u>24,715</u>	<u>813</u>
	<u>31,837</u>	<u>111,542</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	29,099	23,246
Amounts owed to group undertakings	62,297	-
VAT	6,882	4,800
Accruals and deferred income	<u>156,322</u>	<u>228,523</u>
	<u>254,600</u>	<u>256,569</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

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

**8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Richard Haydon FCA (Senior Statutory Auditor)  
for and on behalf of BK Plus Audit Limited

**9. RELATED PARTY DISCLOSURES**

The company is a wholly owned subsidiary of Dudley Council for Voluntary Service, a company limited by guarantee, number 1998105 (England and Wales), and a registered charity (number 517766). Registered address 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. Dudley Council for Voluntary Service, is the parent company of the largest and smallest group and produces group accounts which include this company.

The company has taken advantage of the exemptions under FRS 102 not to disclose related party transactions.

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.