

**DALJO DEVELOPMENTS LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

C K R
Chartered Certified Accountants
C K R House
70 East Hill
Dartford
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DA1 1RZ

Daljo Developments Ltd
Financial Statements
For The Year Ended 31 January 2023

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Daljo Developments Ltd
Accountants' Report
For The Year Ended 31 January 2023

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 January 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

CKR

6 June 2023

C K R
Chartered Certified Accountants
C K R House
70 East Hill
Dartford
Kent
DA1 1RZ

Daljo Developments Ltd
Balance Sheet
As At 31 January 2023

Registered number: 09935204

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		293,994		293,994
			293,994		293,994
CURRENT ASSETS					
Debtors	5	1,269		-	
Cash at bank and in hand		1,946		84	
		3,215		84	
Creditors: Amounts Falling Due Within One Year	6	(261,931)		(265,816)	
NET CURRENT ASSETS (LIABILITIES)			(258,716)		(265,732)
TOTAL ASSETS LESS CURRENT LIABILITIES			35,278		28,262
Creditors: Amounts Falling Due After More Than One Year	7		(33,624)		(39,581)
NET ASSETS/(LIABILITIES)			1,654		(11,319)
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			1,554		(11,419)
SHAREHOLDERS' FUNDS			1,654		(11,319)

Daljo Developments Ltd
Balance Sheet (continued)
As At 31 January 2023

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Jatinder Kalar

Director

6 June 2023

The notes on pages 4 to 5 form part of these financial statements.

Daljo Developments Ltd
Notes to the Financial Statements
For The Year Ended 31 January 2023

1. General Information

Daljo Developments Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09935204 . The registered office is C K R House, 70 East Hill, Dartford, Kent, DA1 1RZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Going Concern Disclosure

The financial statements have been prepared on the going concern basis. This assumes that the company will continue in operational existence for the foreseeable future.

At the balance sheet date, the company's liability for the period ended 31 January 2021 exceeds its assets. The director of the company has sought assurance from the creditors that their debts will not be called in within the next twelve months.

The director has therefore deemed it appropriate that the financial statements be prepared on the going concern basis.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance basis
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2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2022: NIL)

Daljo Developments Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2023

4. Tangible Assets

	Investment Properties
	£
Cost	
As at 1 February 2022	293,994
As at 31 January 2023	293,994
Net Book Value	
As at 31 January 2023	293,994
As at 1 February 2022	293,994

5. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	1,269	-
	1,269	-

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Bank loans and overdrafts	10,000	10,000
Corporation tax	1,560	-
Other creditors	170,000	170,000
Accruals and deferred income	4,620	4,260
Director's loan account	75,751	81,556
	261,931	265,816

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans	33,624	39,581
	33,624	39,581

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	100	100

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.