

**DN HAY HOLDINGS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

Dn Hay Holdings Ltd
Unaudited Financial Statements
For The Year Ended 31 July 2021

Contents

	Page
Balance Sheet	2–3
Notes to the Financial Statements	4–5

Dn Hay Holdings Ltd
Balance Sheet
As at 31 July 2021

Registered number: 11480161

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		14,135		14,828
			<u>14,135</u>		<u>14,828</u>
CURRENT ASSETS					
Stocks	4	10,801		8,000	
Debtors	5	501		1,146	
Cash at bank and in hand		95,546		87,978	
		<u>106,848</u>		<u>97,124</u>	
Creditors: Amounts Falling Due Within One Year	6	(43,012)		(49,410)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			63,836		47,714
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>77,971</u>		<u>62,542</u>
Creditors: Amounts Falling Due After More Than One Year	7		(55,000)		(55,000)
			<u></u>		<u></u>
NET ASSETS			<u>22,971</u>		<u>7,542</u>
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Share premium account			15,000		15,000
Profit and Loss Account			7,969		(7,460)
			<u></u>		<u></u>
SHAREHOLDERS' FUNDS			<u>22,971</u>		<u>7,542</u>

Dn Hay Holdings Ltd
Balance Sheet (continued)
As at 31 July 2021

For the year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

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

Ms Naomi Hayward

Director

18/01/2022

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

Dn Hay Holdings Ltd
Notes to the Financial Statements
For The Year Ended 31 July 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. 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:

Plant & Machinery	20% Striaight Line
Fixtures & Fittings	20% Striaight Line
Computer Equipment	20% Striaight Line

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was 2 (2020: 2)

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 August 2020	9,897	12,987	833	23,717
Additions	1,494	3,564	5	5,063
As at 31 July 2021	<u>11,391</u>	<u>16,551</u>	<u>838</u>	<u>28,780</u>
Depreciation				
As at 1 August 2020	3,959	4,597	333	8,889
Provided during the period	2,278	3,310	168	5,756
As at 31 July 2021	<u>6,237</u>	<u>7,907</u>	<u>501</u>	<u>14,645</u>
Net Book Value				
As at 31 July 2021	<u>5,154</u>	<u>8,644</u>	<u>337</u>	<u>14,135</u>
As at 1 August 2020	<u>5,938</u>	<u>8,390</u>	<u>500</u>	<u>14,828</u>

Dn Hay Holdings Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2021

4. Stocks

	2021	2020
	£	£
Stock - finished goods	10,801	8,000
	<u>10,801</u>	<u>8,000</u>

5. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	501	1,146
	<u>501</u>	<u>1,146</u>

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	16,160	3,884
Other taxes and social security	474	485
VAT	4,414	7,995
Net wages	1,710	-
Other creditors	20,254	37,046
	<u>43,012</u>	<u>49,410</u>

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

	2021	2020
	£	£
Bank loans	55,000	55,000
	<u>55,000</u>	<u>55,000</u>

8. Share Capital

	2021	2020
	£	£
Allotted, Called up and fully paid	2	2

9. Related Party Transactions

As at the year ended 31 July 2020, the company owed the director £5763 (2020; £23,263.00).

10. General Information

Dn Hay Holdings Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11480161 . The registered office is 71-76 Shelton Street, London, WC2H 9JQ.

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.