

**DEVA GROUP (NW) LTD  
FINANCIAL STATEMENTS  
FOR THE PERIOD 14 FEBRUARY 2022 TO 28 FEBRUARY 2023**

Simply Accounts  
1 Queen's Park Road  
Handbridge  
Chester  
Cheshire  
CH4 7AD

**Deva Group (NW) LTD**  
**Financial Statements**  
**For the Period 14 February 2022 to 28 February 2023**

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**Deva Group (NW) LTD**  
**Balance Sheet**  
**As At 28 February 2023**

**Registered number:** 13913605

|  |              | <b>28 February 2023</b> |                  |
|--|--------------|-------------------------|------------------|
|  | <b>Notes</b> | <b>£</b>                | <b>£</b>         |
| <b>FIXED ASSETS</b>  |              |                         |                  |
| Tangible Assets  | <b>4</b>     |                         | 33,392           |
|  |              |                         | <u>33,392</u>    |
| <b>CURRENT ASSETS</b>  |              |                         |                  |
| Debtors  | <b>5</b>     | 3,522                   |                  |
| Cash at bank and in hand                                       |              | <u>1,399</u>            |                  |
|  |              | 4,921                   |                  |
| <b>Creditors: Amounts Falling Due Within One Year</b>          | <b>6</b>     | <u>(5,398 )</u>         |                  |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>                        |              |                         | <u>(477 )</u>    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |              |                         | <u>32,915</u>    |
| <b>Creditors: Amounts Falling Due After More Than One Year</b> | <b>7</b>     |                         | <u>(36,473 )</u> |
| <b>NET LIABILITIES</b>   |              |                         | <u>(3,558 )</u>  |
| <b>CAPITAL AND RESERVES</b>                                    |              |                         |                  |
| Called up share capital  | <b>9</b>     |                         | 2                |
| Profit and Loss Account  |              |                         | <u>(3,560 )</u>  |
| <b>SHAREHOLDERS' FUNDS</b>                                     |              |                         | <u>(3,558)</u>   |

**Deva Group (NW) LTD**  
**Balance Sheet (continued)**  
**As At 28 February 2023**

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For the period ending 28 February 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 their 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

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Mr James Coe

Director

13/10/2023

The notes on pages 3 to 5 form part of these financial statements.

**Deva Group (NW) LTD**  
**Notes to the Financial Statements**  
**For the Period 14 February 2022 to 28 February 2023**

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**1. General Information**

Deva Group (NW) LTD is a private company, limited by shares, incorporated in England & Wales, registered number 13913605 . The registered office is 1, Queen's Park Road, Handbridge, Chester, Cheshire, CH4 7AD.

**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 directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

**2.3. 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.

**2.4. 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% reducing balance |
| Motor Vehicles    | 25% reducing balance |

**2.5. Leases**

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1

**Deva Group (NW) LTD**  
**Notes to the Financial Statements (continued)**  
**For the Period 14 February 2022 to 28 February 2023**

**4. Tangible Assets**

|                            | <b>Plant &amp;<br/>Machinery</b> | <b>Motor<br/>Vehicles</b> | <b>Total</b> |
|----------------------------|----------------------------------|---------------------------|--------------|
|                            | <b>£</b>                         | <b>£</b>                  | <b>£</b>     |
| <b>Cost</b>                |                                  |                           |              |
| As at 14 February 2022     | -                                | -                         | -            |
| Additions                  | 2,241                            | 42,132                    | 44,373       |
| As at 28 February 2023     | 2,241                            | 42,132                    | 44,373       |
| <b>Depreciation</b>        |                                  |                           |              |
| As at 14 February 2022     | -                                | -                         | -            |
| Provided during the period | 448                              | 10,533                    | 10,981       |
| As at 28 February 2023     | 448                              | 10,533                    | 10,981       |
| <b>Net Book Value</b>      |                                  |                           |              |
| As at 28 February 2023     | 1,793                            | 31,599                    | 33,392       |
| As at 14 February 2022     | -                                | -                         | -            |

**5. Debtors**

|                            | <b>28 February<br/>2023</b> |
|----------------------------|-----------------------------|
|                            | <b>£</b>                    |
| <b>Due within one year</b> |                             |
| VAT                        | 3,522                       |
|                            | 3,522                       |

**6. Creditors: Amounts Falling Due Within One Year**

|                                      | <b>28 February<br/>2023</b> |
|--------------------------------------|-----------------------------|
|                                      | <b>£</b>                    |
| Net obligations under finance leases | 5,398                       |
|                                      | 5,398                       |

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

|                                      | <b>28 February<br/>2023</b> |
|--------------------------------------|-----------------------------|
|                                      | <b>£</b>                    |
| Net obligations under finance leases | 17,995                      |
| Directors loan account               | 18,478                      |
|                                      | 36,473                      |

**Deva Group (NW) LTD**  
**Notes to the Financial Statements (continued)**  
**For the Period 14 February 2022 to 28 February 2023**

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**8. Obligations Under Finance Leases**

|   | <b>28 February<br/>2023</b> |
|---|-----------------------------|
|   | <b>£</b>                    |
| The future minimum finance lease payments are as follows: |                             |
| Not later than one year                                   | 6,510                       |
| Later than one year and not later than five years         | 21,700                      |
|   | <u>28,210</u>               |
| Less: Finance charges allocated to future periods         | 4,817                       |
|   | <u>23,393</u>               |

**9. Share Capital**

|                                    | <b>28 February<br/>2023</b> |
|------------------------------------|-----------------------------|
|                                    | <b>£</b>                    |
| Allotted, Called up and fully paid | <u>2</u>                    |

**10. Related Party Transactions**

At the balance sheet date, an amount of £18,478 was owed to Mr James Coe, a director of the business.

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.