

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Dickson Poultry Limited

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for the Year Ended 31 March 2023

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DIRECTORS:

T S Dickson
Mrs E Dickson

REGISTERED OFFICE:

26 The Square
Moy
Co. Tyrone
BT71 7SG

REGISTERED NUMBER:

NI624413 (Northern Ireland)

ACCOUNTANTS:

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Abridged Balance Sheet

31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Intangible assets	4		-		12,000
Tangible assets	5		<u>1,070,065</u>		<u>956,504</u>
			1,070,065		968,504
CURRENT ASSETS					
Debtors		42,571		38,470	
Cash at bank		<u>50,680</u>		<u>94,678</u>	
		93,251		133,148	
CREDITORS					
Amounts falling due within one year		<u>248,727</u>		<u>337,711</u>	
NET CURRENT LIABILITIES			<u>(155,476)</u>		<u>(204,563)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			914,589		763,941
CREDITORS					
Amounts falling due after more than one year			(443,293)		(267,126)
PROVISIONS FOR LIABILITIES			<u>(50,407)</u>		<u>(30,161)</u>
NET ASSETS			<u>420,889</u>		<u>466,654</u>
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			<u>420,879</u>		<u>466,644</u>
			<u>420,889</u>		<u>466,654</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 475 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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 10 January 2024 and were signed on its behalf by:

T S Dickson - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

Dickson Poultry Limited is a private company, limited by shares, registered in Northern Ireland. 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 15% on reducing balance
Motor vehicles	- 20% on reducing balance

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.

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.

3. **EMPLOYEES AND DIRECTORS**

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. INTANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 April 2022	
and 31 March 2023	200,000
AMORTISATION	
At 1 April 2022	188,000
Amortisation for year	12,000
At 31 March 2023	200,000
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	12,000

5. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 April 2022	1,189,073
Additions	164,726
At 31 March 2023	1,353,799
DEPRECIATION	
At 1 April 2022	232,569
Charge for year	51,165
At 31 March 2023	283,734
NET BOOK VALUE	
At 31 March 2023	1,070,065
At 31 March 2022	956,504

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.