

**DAVID HENDERSON DESIGN LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023**

DAVID HENDERSON DESIGN LTD
UNAUDITED ACCOUNTS
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DAVID HENDERSON DESIGN LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

Director	David Henderson
Company Number	NI625210 (Northern Ireland)
Registered Office	The Ormeau Baths 18 Ormeau Avenue Belfast BT2 8HS Northern Ireland
Accountants	Gray + Press Accountants Limited Unit 4A Channel Wharf 21 Old Channel Road Belfast BT3 9DE

DAVID HENDERSON DESIGN LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	26,940	21,031
Current assets			
Debtors	5	85,309	43,810
Cash at bank and in hand		115,972	103,696
		<u>201,281</u>	<u>147,506</u>
Creditors: amounts falling due within one year	<u>6</u>	(149,028)	(71,899)
Net current assets		<u>52,253</u>	<u>75,607</u>
Net assets		<u>79,193</u>	<u>96,638</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		78,193	95,638
Shareholders' funds		<u>79,193</u>	<u>96,638</u>

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 26 March 2024 and were signed on its behalf by

David Henderson
Director

Company Registration No. NI625210

DAVID HENDERSON DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

1 Statutory information

David Henderson Design Ltd is a private company, limited by shares, registered in Northern Ireland, registration number NI625210. The registered office is The Ormeau Baths, 18 Ormeau Avenue, Belfast, BT2 8HS, Northern Ireland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	2% Straight Line
Fixtures & fittings	15% Straight Line

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

DAVID HENDERSON DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

4 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 July 2022	8,665	24,599	33,264
Additions	-	9,500	9,500
At 30 June 2023	8,665	34,099	42,764
Depreciation			
At 1 July 2022	146	12,087	12,233
Charge for the year	173	3,418	3,591
At 30 June 2023	319	15,505	15,824
Net book value			
At 30 June 2023	8,346	18,594	26,940
At 30 June 2022	8,519	12,512	21,031

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	68,949	41,020
Amounts due from group undertakings etc.	16,000	-
Other debtors	360	2,790
	85,309	43,810

6 Creditors: amounts falling due within one year

	2023 £	2022 £
VAT	19,530	17,951
Amounts owed to group undertakings and other participating interests	89,800	35,000
Taxes and social security	27,853	13,368
Other creditors	7,072	2,995
Loans from directors	2,753	624
Accruals	2,020	1,961
	149,028	71,899

7 Transactions with related parties

Included in amounts owed to group undertakings and other participating interests are amounts owed to an entity which controls the company totaling £89,800 (2022: £35,000).

8 Average number of employees

During the year the average number of employees was 14 (2022: 9).

