

Registered number

05218200

A & J D'Alton Limited

Filleted Accounts

30 April 2022

A & J D'Alton Limited
Company Information

Directors

A M D'Alton

J F Salmon

Accountants

Anderson Griffin

Rotunda Buildings

Montpellier Exchange

Cheltenham

Glos

Registered office

Drury House

High Street

Chipping Campden

Glos

Registered number

05218200

A & J D'Alton Limited**Registered number:** 05218200**Balance Sheet****as at 30 April 2022**

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	3	100,000	100,000
Current assets			
Debtors	5	16,877	19,519
Creditors: amounts falling due within one year	6	(54,027)	(60,999)
Net current liabilities		<u>(37,150)</u>	<u>(41,480)</u>
Net assets		<u>62,850</u>	<u>58,520</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		62,848	58,518
Shareholders' funds		<u>62,850</u>	<u>58,520</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A M D'Alton J F Salmon

Director

Approved by the board on 30 August 2022

A & J D'Alton Limited

Notes to the Accounts

for the year ended 30 April 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	over four years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Employees	2022	2021
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>
3 Intangible fixed assets		£
Goodwill:		
Cost		
At 1 May 2021		<u>100,000</u>
At 30 April 2022		<u>100,000</u>
Amortisation		
At 30 April 2022		<u>-</u>
Net book value		
At 30 April 2022		<u>100,000</u>
At 30 April 2021		<u>100,000</u>
4 Tangible fixed assets		Office equipment
		£
Cost		
At 1 May 2021		<u>4,570</u>
At 30 April 2022		<u>4,570</u>
Depreciation		
At 1 May 2021		<u>4,570</u>
At 30 April 2022		<u>4,570</u>
Net book value		
At 30 April 2022		-
5 Debtors	2022	2021
	£	£
Trade debtors	16,877	12,537
Other debtors	-	6,982
	<u>16,877</u>	<u>19,519</u>
6 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	5,374	17,375
Trade creditors	1,492	-

Taxation and social security costs	42,657	39,575
Directors loan account	1,754	1,299
Other creditors	2,750	2,750
	<u>54,027</u>	<u>60,999</u>

7 Other financial commitments	2022	2021
	£	£

Total future minimum payments under non-cancellable operating leases	<u>5,500</u>	<u>5,500</u>
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8 Controlling party

The company is controlled by the directors.

9 Other information

A & J D'Alton Limited is a private company limited by shares and incorporated in England. Its registered office is:

Drury House
High Street
Chipping Campden
Glos

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.