

Company Registration No. 1378831 (England and Wales)

DAYPRESTIGE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
PAGES FOR FILING WITH REGISTRAR

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DAYPRESTIGE LIMITED

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DAYPRESTIGE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		5,918		973
Current assets					
Stocks		4,415		1,775	
Debtors	4	2,186		3,924	
Cash at bank and in hand		34,728		12,565	
		<u>41,329</u>		<u>18,264</u>	
Creditors: amounts falling due within one year	5	<u>(34,480)</u>		<u>(16,920)</u>	
Net current assets			<u>6,849</u>		<u>1,344</u>
Net assets			<u>12,767</u>		<u>2,317</u>
Capital and reserves					
Called up share capital			350		350
Capital redemption reserve			575		575
Profit and loss reserves			11,842		1,392
Total equity			<u>12,767</u>		<u>2,317</u>

For the financial year ended 31 December 2024 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 of its financial statements for the year in question in accordance with section 476.

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the income statement within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 2 June 2025 and are signed on its behalf by:

Mr M P Crane
Director

Company registration number 1378831 (England and Wales)

DAYPRESTIGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

Dayprestige Limited is a private company limited by shares incorporated in England and Wales. The registered office is 2b Armstrong Road, Benfleet, Essex, England, SS7 4PW.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation .

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on reducing balance
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1.4 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

DAYPRESTIGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.6 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.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	3	4

3 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024	64,294
Additions	6,242
At 31 December 2024	70,536
Depreciation and impairment	
At 1 January 2024	63,321
Depreciation charged in the year	1,297
At 31 December 2024	64,618

DAYPRESTIGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3	Tangible fixed assets		(Continued)
			Fixtures and fittings
			£
	Carrying amount		
	At 31 December 2024		5,918
			<u> </u>
	At 31 December 2023		973
			<u> </u>
4	Debtors		
		2024	2023
	Amounts falling due within one year:	£	£
	Trade debtors	2,186	751
	Other debtors	-	3,173
		<u> </u>	<u> </u>
		2,186	3,924
		<u> </u>	<u> </u>
5	Creditors: amounts falling due within one year		
		2024	2023
		£	£
	Trade creditors	13,250	10,439
	Amounts owed to group undertakings	2,454	4,748
	Corporation tax	8,439	-
	Other taxation and social security	10,337	1,733
		<u> </u>	<u> </u>
		34,480	16,920
		<u> </u>	<u> </u>
6	Parent company		
	The controlling party is Technique Plus Ltd		
	Registered office: 223 Church Road, Benfleet, Essex, England, SS7 4DY		

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.