

Company registration number 04722421 (England and Wales)

DAYFORD DESIGNS LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
PAGES FOR FILING WITH REGISTRAR

DAYFORD DESIGNS LIMITED

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DAYFORD DESIGNS LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		2,169		1,586
Current assets					
Debtors	4	64,795		142,224	
Cash at bank and in hand		93,769		8,447	
		<u>158,564</u>		<u>150,671</u>	
Creditors: amounts falling due within one year	5	<u>(142,155)</u>		<u>(140,826)</u>	
Net current assets			<u>16,409</u>		<u>9,845</u>
Total assets less current liabilities			<u>18,578</u>		<u>11,431</u>
Provisions for liabilities			<u>(190)</u>		<u>(301)</u>
Net assets			<u><u>18,388</u></u>		<u><u>11,130</u></u>
Capital and reserves					
Called up share capital			1,000		1,000
Profit and loss reserves			<u>17,388</u>		<u>10,130</u>
Total equity			<u><u>18,388</u></u>		<u><u>11,130</u></u>

For the financial year ended 30 April 2025 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 profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 13 January 2026 and are signed on its behalf by:

Ms D L Lusty
Director

Company registration number 04722421 (England and Wales)

DAYFORD DESIGNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Company information

Dayford Designs Limited is a private company limited by shares incorporated in England and Wales. The registered office is 701 Stonehouse Park, Sperry Way, Stonehouse, Gloucestershire, GL10 3UT.

1.1 Basis of preparation

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. The principal accounting policies adopted are set out below.

1.2 Turnover

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

1.3 Tangible fixed assets

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

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 cost
Computer equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 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 profit and loss account 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.

DAYFORD DESIGNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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 profit and loss account, 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.

1.5 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Employees

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

	2025 Number	2024 Number
Total	5	5

3 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 May 2024	314	7,941	8,255
Additions	-	1,722	1,722
At 30 April 2025	314	9,663	9,977
Depreciation and impairment			
At 1 May 2024	204	6,465	6,669
Depreciation charged in the year	28	1,111	1,139
At 30 April 2025	232	7,576	7,808
Carrying amount			
At 30 April 2025	82	2,087	2,169
At 30 April 2024	110	1,476	1,586

DAYFORD DESIGNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

4 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	48,484	94,969
Other debtors	16,311	47,255
	<u>64,795</u>	<u>142,224</u>
	<u><u>64,795</u></u>	<u><u>142,224</u></u>
5 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	52,723	48,119
Taxation and social security	20,433	26,666
Other creditors	68,999	66,041
	<u>142,155</u>	<u>140,826</u>
	<u><u>142,155</u></u>	<u><u>140,826</u></u>

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.