

REGISTERED NUMBER: 08855405 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 January 2024
for
21DLE Ltd

21DLE Ltd (Registered number: 08855405)

Contents of the Financial Statements
for the Year Ended 31 January 2024

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

21DLE Ltd

Company Information
for the Year Ended 31 January 2024

DIRECTOR: R T Stevens

SECRETARY: D F Tarr

REGISTERED OFFICE: 78 Draycott
Cam
Dursley
Gloucestershire
GL11 5DH

REGISTERED NUMBER: 08855405 (England and Wales)

ACCOUNTANTS: SLS Accountants Ltd
78 Draycott
Cam
Dursley
Gloucestershire
GL11 5DH

21DLE Ltd (Registered number: 08855405)

Balance Sheet
31 January 2024

	Notes	31.1.24 £	£	31.1.23 £	£
FIXED ASSETS					
Tangible assets	4		389		249
Investment property	5		<u>459,576</u>		<u>459,576</u>
			459,965		459,825
CURRENT ASSETS					
Stocks		13,000		4,000	
Debtors	6	2,319		-	
Prepayments and accrued income		806		-	
Cash at bank		<u>363</u>		<u>1,826</u>	
		16,488		5,826	
CREDITORS					
Amounts falling due within one year	7	<u>211,880</u>		<u>220,274</u>	
NET CURRENT LIABILITIES			(195,392)	(214,448)	
TOTAL ASSETS LESS CURRENT LIABILITIES			264,573	245,377	
CREDITORS					
Amounts falling due after more than one year	8		(76,000)		(76,000)
PROVISIONS FOR LIABILITIES			(28,346)	(28,346)	
NET ASSETS			<u>160,227</u>	<u>141,031</u>	

The notes form part of these financial statements

21DLE Ltd (Registered number: 08855405)

Balance Sheet - continued
31 January 2024

	Notes	31.1.24 £	£	31.1.23 £	£
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			<u>160,217</u>		<u>141,021</u>
SHAREHOLDERS' FUNDS			<u>160,227</u>		<u>141,031</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 October 2024 and were signed by:

R T Stevens - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 January 2024

1. STATUTORY INFORMATION

21DLE Ltd is a private company, limited by shares, registered in England and Wales. 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 as modified by the revaluation of certain assets.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2023 - NIL).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 February 2023	332
Additions	<u>270</u>
At 31 January 2024	<u>602</u>
DEPRECIATION	
At 1 February 2023	83
Charge for year	<u>130</u>
At 31 January 2024	<u>213</u>
NET BOOK VALUE	
At 31 January 2024	<u>389</u>
At 31 January 2023	<u>249</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

5. INVESTMENT PROPERTY

	Total £
COST OR VALUATION	
At 1 February 2023 and 31 January 2024	<u>459,576</u>
NET BOOK VALUE	
At 31 January 2024	<u>459,576</u>
At 31 January 2023	<u>459,576</u>

Cost or valuation at 31 January 2024 is represented by:

	£
Valuation in 2021	<u>459,576</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24 £	31.1.23 £
Other debtors	<u>2,319</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24 £	31.1.23 £
Trade creditors	108	-
Taxation and social security	4,243	4,244
Other creditors	<u>207,529</u>	<u>216,030</u>
	<u>211,880</u>	<u>220,274</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.24 £	31.1.23 £
Other creditors	<u>76,000</u>	<u>76,000</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.