

**D&A FINCH SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

D&A Finch Services Limited
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D&A Finch Services Limited
Balance Sheet
As At 31 March 2025

Registered number: 08928567

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Intangible Assets	4		22,483		26,033
Tangible Assets	5		10,040		13,332
Investment Properties	6		26,000		26,000
			58,523		65,365
CURRENT ASSETS					
Stocks	7	2,000		2,000	
Debtors	8	5,428		8,067	
Cash at bank and in hand		3,444		7,954	
			10,872		18,021
Creditors: Amounts Falling Due Within One Year	9	(36,098)		(43,039)	
			(25,226)		(25,018)
NET CURRENT ASSETS (LIABILITIES)					
			33,297		40,347
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors: Amounts Falling Due After More Than One Year	10		(570)		(3,970)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(5,430)		(5,449)
NET ASSETS					
			27,297		30,928
CAPITAL AND RESERVES					
Called up share capital	11		200		200
Profit and Loss Account			27,097		30,728
SHAREHOLDERS' FUNDS					
			27,297		30,928

D&A Finch Services Limited
Balance Sheet (continued)
As At 31 March 2025

For the year ending 31 March 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr David Finch

Director

3rd December 2025

The notes on pages 3 to 5 form part of these financial statements.

D&A Finch Services Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

D&A Finch Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08928567 . The registered office is Audrey's Cafe, 4 Northgate Street, Ipswich, Suffolk, IP1 3BZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	Straight Line over 7 Years
Plant & Machinery	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance

2.5. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

D&A Finch Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.7. Taxation

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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 assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 4)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 April 2024	35,499
As at 31 March 2025	35,499
Amortisation	
As at 1 April 2024	9,466
Provided during the period	3,550
As at 31 March 2025	13,016
Net Book Value	
As at 31 March 2025	22,483
As at 1 April 2024	26,033

5. Tangible Assets

	Land & Property	Plant & Machinery	Fixtures & Fittings	Total
	Leasehold			
	£	£	£	£
Cost				
As at 1 April 2024	3,431	2,194	20,899	26,524
As at 31 March 2025	3,431	2,194	20,899	26,524

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D&A Finch Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Depreciation				
As at 1 April 2024	1,307	1,310	10,575	13,192
Provided during the period	490	221	2,581	3,292
As at 31 March 2025	<u>1,797</u>	<u>1,531</u>	<u>13,156</u>	<u>16,484</u>
Net Book Value				
As at 31 March 2025	<u>1,634</u>	<u>663</u>	<u>7,743</u>	<u>10,040</u>
As at 1 April 2024	<u>2,124</u>	<u>884</u>	<u>10,324</u>	<u>13,332</u>
6. Investment Property				
			2025	
			£	
Fair Value				
As at 1 April 2024 and 31 March 2025				<u>26,000</u>
7. Stocks				
			2025	2024
			£	£
Stock			<u>2,000</u>	<u>2,000</u>
8. Debtors				
			2025	2024
			£	£
Due within one year				
Trade debtors			2,428	5,067
Other debtors			<u>3,000</u>	<u>3,000</u>
			<u>5,428</u>	<u>8,067</u>
9. Creditors: Amounts Falling Due Within One Year				
			2025	2024
			£	£
Trade creditors			2,834	4,361
Bank loans and overdrafts			3,400	3,400
Other creditors			23,741	29,548
Taxation and social security			6,123	5,730
			<u>36,098</u>	<u>43,039</u>
10. Creditors: Amounts Falling Due After More Than One Year				
			2025	2024
			£	£
Bank loans			<u>570</u>	<u>3,970</u>
11. Share Capital				
			2025	2024
			£	£
Allotted, Called up and fully paid			<u>200</u>	<u>200</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.