

**DS MAINTENANCE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

MACRO ACCOUNTANCY LTD
Willows Holt Yard
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PE22 0TG

DS Maintenance Limited
Unaudited Financial Statements
For The Year Ended 30 April 2023

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DS Maintenance Limited
Balance Sheet
As At 30 April 2023

Registered number: 09542264

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		3,892		5,190
			<u>3,892</u>		<u>5,190</u>
CURRENT ASSETS					
Debtors	5	19,683		32,470	
Cash at bank and in hand		<u>11,770</u>		<u>7,999</u>	
		31,453		40,469	
Creditors: Amounts Falling Due Within One Year	6		<u>(22,941)</u>		<u>(28,406)</u>
NET CURRENT ASSETS (LIABILITIES)			<u>8,512</u>		<u>12,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>12,404</u>		<u>17,253</u>
Creditors: Amounts Falling Due After More Than One Year	7		<u>(8,750)</u>		<u>(11,500)</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			<u>(739)</u>		<u>(986)</u>
NET ASSETS			<u>2,915</u>		<u>4,767</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Profit and Loss Account			<u>2,914</u>		<u>4,766</u>
SHAREHOLDERS' FUNDS			<u>2,915</u>		<u>4,767</u>

DS Maintenance Limited
Balance Sheet (continued)
As At 30 April 2023

For the year ending 30 April 2023 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 Scholes

Director

27/07/2023

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

DS Maintenance Limited
Notes to the Financial Statements
For The Year Ended 30 April 2023

1. General Information

DS Maintenance Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09542264 . The registered office is 102 Markham Avenue, Carcroft, Doncaster, South Yorkshire, DN6 8DZ.

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 and net of discounts. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

2.3. 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:

Plant & Machinery	25% reducing balance basis
Motor Vehicles	25% reducing balance basis

2.4. 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 year 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 asset reflects 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.

DS Maintenance Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2022: 2)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 May 2022	2,500	15,000	17,500
As at 30 April 2023	2,500	15,000	17,500
Depreciation			
As at 1 May 2022	2,056	10,254	12,310
Provided during the period	111	1,187	1,298
As at 30 April 2023	2,167	11,441	13,608
Net Book Value			
As at 30 April 2023	333	3,559	3,892
As at 1 May 2022	444	4,746	5,190

5. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	19,683	32,470
	19,683	32,470

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Bank loans and overdrafts	3,000	3,250
Corporation tax	8,592	16,528
Accruals and deferred income	500	500
Directors' loan accounts	10,849	8,128
	22,941	28,406

Bank loan is unsecured by the company but under the covid 19 pandemic, the United Kingdom government secure the loan.

DS Maintenance Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans	8,750	11,500
	<u>8,750</u>	<u>11,500</u>

Bank loan is unsecured by the company but under the covid 19 pandemic, the United Kingdom government secure the loan.

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	1	1
	<u>1</u>	<u>1</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.