

DAJYS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

DAJYS LIMITED
UNAUDITED ACCOUNTS
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DAJYS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2022

Director	Ulanda Nyondo
Company Number	10491358 (England and Wales)
Registered Office	Dajys Catering St. James Street New Bradwell Milton Keynes Buckinghamshire MK13 0BH England
Accountants	SEC Accounting Services Ltd 9 Sheeplands Bedford MK41 0HH

DAJYS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2022

	Notes	2022 £
Fixed assets		
Tangible assets	4	1,997
Current assets		
Inventories		833
Debtors	5	7,419
Cash at bank and in hand		87
		8,339
Creditors: amounts falling due within one year	6	(25,212)
Net current liabilities		(16,873)
Total assets less current liabilities		(14,876)
Creditors: amounts falling due after more than one year	7	(14,000)
Net liabilities		(28,876)
Capital and reserves		
Called up share capital		100
Profit and loss account		(28,976)
Shareholders' funds		(28,876)

For the year ending 30 November 2022 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 director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 18 October 2023 and were signed on its behalf by

Ulanda Nyondo
Director

Company Registration No. 10491358

DAJYS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Statutory information

Dajys Limited is a private company, limited by shares, registered in England and Wales, registration number 10491358. The registered office is Dajys Catering, St. James Street, New Bradwell, Milton Keynes, Buckinghamshire, MK13 0BH, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed 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. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20%
Motor vehicles	20%
Fixtures & fittings	20%
Computer equipment	33.33%

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Inventories

Inventories are held at the lower of cost and net realisable value.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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Taxation

Income tax expense represent 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 expenses that are taxable or deductible in other year and items that are never taxable and 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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax assets and liabilities are not discounted.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between proceeds, net of transaction costs and amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after reporting date.

Presentation currency

The accounts are presented in £ sterling.

4 Tangible fixed assets	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 December 2021	13,566	492	850	416	15,324
Additions	-	-	300	-	300
At 30 November 2022	13,566	492	1,150	416	15,624
Depreciation					
At 1 December 2021	10,825	442	187	254	11,708
Charge for the year	1,605	50	125	139	1,919
At 30 November 2022	12,430	492	312	393	13,627
Net book value					
At 30 November 2022	1,136	-	838	23	1,997
5 Debtors					2022
					£
Amounts falling due within one year					
VAT					1,270
Trade debtors					6,149
					7,419

DAJYS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

6 Creditors: amounts falling due within one year	2022
	£
Bank loans and overdrafts	10,329
Trade creditors	66
Taxes and social security	214
Loans from directors	13,403
Accruals	1,200
	<hr/>
	25,212
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7 Creditors: amounts falling due after more than one year	2022
	£
Bank loans	14,000
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8 Average number of employees

During the year the average number of employees was 1.

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.