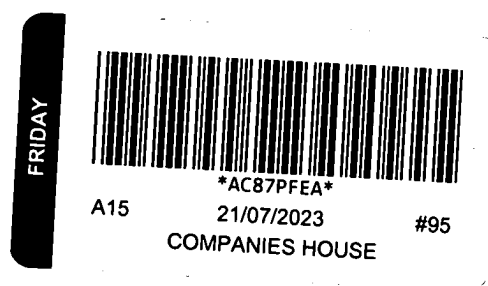


COMPANY REGISTRATION NUMBER: 06893023

**DJM Investments Limited**  
**Filleted Unaudited Financial Statements**  
**31 January 2023**



**HOWELL DAVIES LIMITED**

Chartered accountants  
Tudor House  
37a Birmingham New Road  
Wolverhampton  
West Midlands  
WV4 6BL

# **DJM Investments Limited**

## **Financial Statements**

**Year ended 31 January 2023**

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# **DJM Investments Limited**

## **Officers and Professional Advisers**

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### **Director**

D J Morgan

### **Registered Office**

Unit 11  
Monmor Close Industrial Estate  
Willenhall  
West Midlands  
WV13 1JR

### **Accountants**

Howell Davies Limited  
Chartered accountants  
Tudor House  
37a Birmingham New Road  
Wolverhampton  
West Midlands  
WV4 6BL

# **DJM Investments Limited**

## **Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of DJM Investments Limited**

**Year ended 31 January 2023**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of DJM Investments Limited for the year ended 31 January 2023, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/membership/regulations-standards-and-guidance](http://www.icaew.com/en/membership/regulations-standards-and-guidance).

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation).



HOWELL DAVIES LIMITED  
Chartered accountants

Tudor House  
37a Birmingham New Road  
Wolverhampton  
West Midlands  
WV4 6BL

14 July 2023

# DJM Investments Limited

## Statement of Financial Position

31 January 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	4	430,000	359,578
Investments	5	697,274	697,274
		<u>1,127,274</u>	<u>1,056,852</u>
<b>Current Assets</b>			
Cash at bank and in hand		20,384	10,512
<b>Creditors: amounts falling due within one year</b>	6	<u>287,444</u>	<u>285,349</u>
<b>Net Current Liabilities</b>		267,060	274,837
<b>Total Assets Less Current Liabilities</b>		<u>860,214</u>	<u>782,015</u>
<b>Provisions</b>			
Taxation including deferred tax		17,605	—
<b>Net Assets</b>		<u>842,609</u>	<u>782,015</u>
<b>Capital and Reserves</b>			
Called up share capital		2	2
Fair value reserve		52,817	—
Profit and loss account		789,790	782,013
<b>Shareholders Funds</b>		<u>842,609</u>	<u>782,015</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position  
continues on the following page.

The notes on pages 5 to 7 form part of these financial statements.


# DJM Investments Limited

## Statement of Financial Position *(continued)*

31 January 2023

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These financial statements were approved by the board of directors and authorised for issue on 14 July 2023, and are signed on behalf of the board by:

  
D J Morgan  
Director

Company registration number: 06893023

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The notes on pages 5 to 7 form part of these financial statements.

# **DJM Investments Limited**

## **Notes to the Financial Statements**

**Year ended 31 January 2023**

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### **1. General Information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Unit 11, Monmor Close Industrial Estate, Willenhall, West Midlands, WV13 1JR.

### **2. Statement of Compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting Policies**

#### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Consolidation**

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

#### **Revenue Recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

#### **Income Tax**

The taxation expense represents the aggregate amount of current tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### **Tangible Assets**

Tangible assets are initially recorded at cost,

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

# DJM Investments Limited

## Notes to the Financial Statements (continued)

Year ended 31 January 2023

### 3. Accounting Policies (continued)

#### Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### 4. Tangible Assets

	Investment property £
Cost or valuation	
At 1 February 2022	359,578
Revaluations	70,422
At 31 January 2023	<u>430,000</u>
Depreciation	
At 1 February 2022 and 31 January 2023	<u>—</u>
Carrying amount	
At 31 January 2023	<u>430,000</u>
At 31 January 2022	<u>359,578</u>

### 5. Investments

	Shares in group undertaking £
Cost	
At 1 February 2022 and 31 January 2023	<u>697,274</u>
Impairment	
At 1 February 2022 and 31 January 2023	<u>—</u>
Carrying amount	
At 31 January 2023	<u>697,274</u>
At 31 January 2022	<u>697,274</u>



# DJM Investments Limited

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

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### 6. Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts owed to group undertakings	285,620	283,519
Social security and other taxes	<u>1,824</u>	<u>1,830</u>
	<u>287,444</u>	<u>285,349</u>

### 7. Related Party Transactions

The company was under the control of D Morgan and J Morgan during the current and previous years