

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2023

FOR

HTDL LTD

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DIRECTORS:

Mrs E J Thornley
Mr A Thornley

REGISTERED OFFICE:

6 Ardent Court
William James Way
Henley In Arden
Warwickshire
B95 5GF

REGISTERED NUMBER:

03147945 (England and Wales)

ACCOUNTANTS:

Hayward Wright Ltd
4 Clews Road
Redditch
Worcestershire
B98 7ST

BALANCE SHEET
30th April 2023

	Notes	30/4/23 £	£	30/4/22 £	£
FIXED ASSETS					
Tangible assets	4		20,799		25,848
CURRENT ASSETS					
Stocks	5	2,000		2,000	
Debtors	6	369,532		257,910	
Cash at bank and in hand		11,474		55,329	
		<u>383,006</u>		<u>315,239</u>	
CREDITORS					
Amounts falling due within one year	7	<u>126,223</u>		<u>87,402</u>	
NET CURRENT ASSETS			<u>256,783</u>		<u>227,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>277,582</u>		<u>253,685</u>
CREDITORS					
Amounts falling due after more than one year	8		(21,000)		(31,080)
PROVISIONS FOR LIABILITIES	10		<u>(3,952)</u>		<u>(4,911)</u>
NET ASSETS			<u>252,630</u>		<u>217,694</u>
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Retained earnings			<u>252,530</u>		<u>217,594</u>
SHAREHOLDERS' FUNDS			<u>252,630</u>		<u>217,694</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

BALANCE SHEET - continued
30th April 2023

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 6th October 2023 and were signed on its behalf by:

Mr A Thornley - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30th April 2023

1. STATUTORY INFORMATION

Htdl 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.

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.

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

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 Statement of Income and Retained Earnings, 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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30th April 2023

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2022 - 11) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st May 2022	38,601	142,661	176,757	358,019
Additions	-	4,472	4,035	8,507
At 30th April 2023	<u>38,601</u>	<u>147,133</u>	<u>180,792</u>	<u>366,526</u>
DEPRECIATION				
At 1st May 2022	36,757	133,636	161,778	332,171
Charge for year	369	2,700	10,487	13,556
At 30th April 2023	<u>37,126</u>	<u>136,336</u>	<u>172,265</u>	<u>345,727</u>
NET BOOK VALUE				
At 30th April 2023	<u>1,475</u>	<u>10,797</u>	<u>8,527</u>	<u>20,799</u>
At 30th April 2022	<u>1,844</u>	<u>9,025</u>	<u>14,979</u>	<u>25,848</u>

5. STOCKS

	30/4/23	30/4/22
	£	£
Work-in-progress	<u>2,000</u>	<u>2,000</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/4/23	30/4/22
	£	£
Trade debtors	162,113	150,986
Other debtors	206,887	106,924
Prepayments	532	-
	<u>369,532</u>	<u>257,910</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30th April 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/4/23	30/4/22
	£	£
Bank loans and overdrafts (see note 9)	10,689	10,087
Trade creditors	(42,343)	(39,580)
Tax	(6,509)	7,002
Social security and other taxes	8,030	5,012
VAT	37,195	31,403
Other creditors	118,469	72,763
Net wages	(40)	-
Directors' loan accounts	732	715
	<u>126,223</u>	<u>87,402</u>

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

	30/4/23	30/4/22
	£	£
Bank loans (see note 9)	<u>21,000</u>	<u>31,080</u>

9. LOANS

An analysis of the maturity of loans is given below:

	30/4/23	30/4/22
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	609	7
Bank loans	<u>10,080</u>	<u>10,080</u>
	<u>10,689</u>	<u>10,087</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>10,080</u>	<u>10,080</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>10,920</u>	<u>21,000</u>

10. PROVISIONS FOR LIABILITIES

	30/4/23	30/4/22
	£	£
Deferred tax		
Accelerated capital allowances	<u>3,952</u>	<u>4,911</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30th April 2023

10. PROVISIONS FOR LIABILITIES - continued

	Deferred tax
	£
Balance at 1st May 2022	4,911
Provided during year	<u>(959)</u>
Balance at 30th April 2023	<u>3,952</u>

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/4/23	30/4/22
			£	£
100	Ordinary	1	<u>100</u>	<u>100</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.