

Registered Number:14614708

England and Wales

DB DEVON SERVICES LTD

Unaudited Financial Statements

For the year ended 31 March 2025

DB DEVON SERVICES LTD
Contents Page
For the year ended 31 March 2025

Statement of Financial Position	1
Notes to the Financial Statements	2 to 5

DB DEVON SERVICES LTD
Statement of Financial Position
As at 31 March 2025

	Notes	2025 £	Restated 2024 £
Fixed assets			
Property, plant and equipment	1	82,216	51,837
		82,216	51,837
Current assets			
Inventories	2	147,140	98,950
Trade and other receivables	3	71,104	80,580
Cash and cash equivalents		146,875	46,696
		365,119	226,226
Trade and other payables: amounts falling due within one year	4	(220,066)	(65,026)
Net current assets		145,053	161,200
Total assets less current liabilities		227,269	213,037
Trade and other payables: amounts falling due after more than one year	5	(88,304)	(120,000)
Provisions for liabilities		(18,233)	-
Net assets		120,732	93,037
Capital and reserves			
Called up share capital		2	2
Retained earnings		120,730	93,035
Shareholders' funds		120,732	93,037

For the year ended 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 of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

DB DEVON SERVICES LTD
Statement of Financial Position Continued
For the year ended 31 March 2025

These financial statements were approved and authorised for issue by the Board on 24 December 2025 and were signed by:

D Whitehouse Director

DB DEVON SERVICES LTD
Notes to the Financial Statements
For the year ended 31 March 2025

Statutory Information

DB DEVON SERVICES LTD is a private limited company, limited by shares, domiciled in England and Wales, registration number 14614708.

Registered address:

The Manor House
143 High Street
Honiton
EX14 1LJ

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

1. Property, plant and equipment

	Land and Buildings £	Plant and Machinery £	Furniture and Fittings £	Total £
Cost or valuation				
At 01 April 2024	-	63,799	-	63,799
Additions	9,475	32,510	1,454	43,439
At 31 March 2025	9,475	96,309	1,454	107,238
Provision for depreciation and impairment				
At 01 April 2024	-	11,962	-	11,962
Charge for year	190	12,652	218	13,060
At 31 March 2025	190	24,614	218	25,022
Net book value				
At 31 March 2025	9,285	71,695	1,236	82,216
At 31 March 2024	-	51,837	-	51,837

2. Inventories

	2025	2024
	£	£
Stocks	147,140	98,950

DB DEVON SERVICES LTD
Notes to the Financial Statements Continued
For the year ended 31 March 2025

3. Trade and other receivables

	2025	2024
	£	£
Trade debtors	35,104	80,580
Other debtors	36,000	-
	71,104	80,580

4. Trade and other payables: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdraft	13,687	-
Trade creditors	34,799	15,943
Taxation and social security	30,775	16,446
Other creditors	140,805	32,637
	220,066	65,026

5. Trade and other payables: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdraft	63,842	92,652
Other creditors	24,462	27,348
	88,304	120,000

6. Related party transactions

D Whitehouse

Director

The company owes the director £49,588 at the year end (2024: £26,246). The loan is interest free, repayable on demand and included in other creditors.

7. Average number of persons employed

During the year the average number of employees was 1 (2024 : 1)

DB DEVON SERVICES LTD
Notes to the Financial Statements Continued
For the year ended 31 March 2025

8. Transition to FRS 102

These financial statements are the first prepared in accordance with FRS 102 Section 1A. The company previously prepared its financial statements under the micro-entities regime (FRS 105).

The principal differences arising on transition relate to the recognition of deferred taxation and the increased disclosure requirements under FRS 102.

On transition to FRS 102, deferred tax has been recognised in respect of timing differences. This resulted in a reduction in opening reserves of £12,959.

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.