

Registered Number:04025560

England and Wales

Daggerlux Ltd

Unaudited Financial Statements

For the year ended 31 July 2024

Daggerlux Ltd  
Statement of Financial Position  
As at 31 July 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Property, plant and equipment	2	1,283	1,280
		<b>1,283</b>	<b>1,280</b>
<b>Current assets</b>			
Inventories	3	-	975
Trade and other receivables	4	3,313	11,213
Cash and cash equivalents		39,798	34,400
		<b>43,111</b>	<b>46,588</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(2,265)	(9,713)
<b>Net current assets</b>		<b>40,846</b>	<b>36,875</b>
<b>Total assets less current liabilities</b>		<b>42,129</b>	<b>38,155</b>
<b>Net assets</b>		<b>42,129</b>	<b>38,155</b>
<b>Capital and reserves</b>			
Called up share capital		20	20
Retained earnings		42,109	38,135
<b>Shareholders' funds</b>		<b>42,129</b>	<b>38,155</b>

For the year ended 31 July 2024 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 July 2024 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his 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.

These financial statements were approved and authorised for issue by the Board on 06 September 2024 and were signed by:

.....  
P D Armitage Director

The notes form part of these financial statements

Daggerlux Ltd  
Notes to the Financial Statements  
For the year ended 31 July 2024

**Statutory Information**

Daggerlux Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 04025560.

Registered address:

1 New Street  
Slaithwaite  
Huddersfield  
HD7 5AB

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.

**Revenue recognition**

Turnover represents amounts receivable for services. Amounts receivable for services performed over time are based upon the stage of completion of the services performed.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	33.3% Reducing balance
------------------	------------------------

**Inventories**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Hire purchase and leasing commitments**

The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Daggerlux Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 July 2024

**2. Property, plant and equipment**

<b>Cost or valuation</b>	<b>Office equipment £</b>
At 01 August 2023	4,853
Additions	645
At 31 July 2024	<b>5,498</b>
<b>Provision for depreciation and impairment</b>	
At 01 August 2023	3,573
Charge for year	642
At 31 July 2024	<b>4,215</b>
<b>Net book value</b>	
At 31 July 2024	<b>1,283</b>
At 31 July 2023	<b>1,280</b>

**3. Inventories**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Stocks	-	975

**4. Trade and other receivables**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,083	2,588
Prepayments and accrued income	2,230	2,553
Amounts owed by directors	-	6,072
	<b>3,313</b>	<b>11,213</b>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxation and social security	1,310	2,302
Accruals and deferred income	815	7,411
Directors' loan accounts	140	-
	<b>2,265</b>	<b>9,713</b>

Daggerlux Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 July 2024

**6. Average number of persons employed**

During the year the average number of employees was 2 (2023 : 2)