

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2024**

**FOR**

**DEBurring CENTRE LIMITED**

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**FOR THE YEAR ENDED 30 JUNE 2024**

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**DEBURRING CENTRE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**DIRECTORS:** Mrs V H Adams  
C W Adams

**SECRETARY:**

**REGISTERED OFFICE:** Unit 7 Warren Way  
Holton Heath Trading Park  
Poole  
Dorset  
BH16 6NJ

**REGISTERED NUMBER:** 03197113 (England and Wales)

**ACCOUNTANTS:** Elson Geaves Accountants  
Chartered Certified Accountants  
Elson Geaves  
Forest Links Road  
Ferndown  
Dorset  
BH22 9PH

**BALANCE SHEET**  
**30 JUNE 2024**

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		251,530		283,633
<b>CURRENT ASSETS</b>					
Debtors	5	264,189		240,501	
Cash at bank and in hand		<u>83,159</u>		<u>156,381</u>	
		347,348		396,882	
<b>CREDITORS</b>					
Amounts falling due within one year	6	245,156		347,560	
<b>NET CURRENT ASSETS</b>			<u>102,192</u>		<u>49,322</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			353,722		332,955
<b>PROVISIONS FOR LIABILITIES</b>			<u>51,320</u>		<u>51,320</u>
<b>NET ASSETS</b>			<u><u>302,402</u></u>		<u><u>281,635</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			50		50
Capital redemption reserve			50		50
Retained earnings			<u>302,302</u>		<u>281,535</u>
			<u><u>302,402</u></u>		<u><u>281,635</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 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**  
**30 JUNE 2024**

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 17 March 2025 and were signed on its behalf by:

C W Adams - Director

Mrs V H Adams - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1. STATUTORY INFORMATION**

Deburring Centre Limited 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2024****3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2023 - 5) .

**4. TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

At 1 July 2023  
and 30 June 2024

927,238

**DEPRECIATION**

At 1 July 2023

643,605

Charge for year

32,103

At 30 June 2024

675,708

**NET BOOK VALUE**

At 30 June 2024

251,530

At 30 June 2023

283,633

**5. DEBTORS**

2024

2023

£

£

Amounts falling due within one year:

Trade debtors

125,107

98,647

Other debtors

122,839

125,611

247,946

224,258

Amounts falling due after more than one year:

Other debtors

16,243

16,243

Aggregate amounts

264,189

240,501

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2024

2023

£

£

Bank loans and overdrafts

151,517

194,327

Trade creditors

19,285

21,166

Taxation and social security

70,835

127,604

Other creditors

3,519

4,463

245,156

347,560