

**DESIGN 4 STRUCTURES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Design 4 Structures Limited
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—6

Design 4 Structures Limited
Balance Sheet
As At 30 September 2024

Registered number: 02754878

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	3		6,762		7,728
Tangible Assets	4		75,977		77,594
			82,739		85,322
CURRENT ASSETS					
Stocks	5	35,000		83,000	
Debtors	6	1,277,154		1,714,632	
Cash at bank and in hand		143,893		112,047	
		1,456,047		1,909,679	
Creditors: Amounts Falling Due Within One Year					
	7	(1,084,131)		(1,128,140)	
NET CURRENT ASSETS (LIABILITIES)			371,916		781,539
TOTAL ASSETS LESS CURRENT LIABILITIES					
			454,655		866,861
Creditors: Amounts Falling Due After More Than One Year					
	8		(51,997)		(172,515)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(11,509)		(12,598)
NET ASSETS					
			391,149		681,748
CAPITAL AND RESERVES					
Called up share capital	9		1,101		1,101
Profit and Loss Account			390,048		680,647
SHAREHOLDERS' FUNDS					
			391,149		681,748

Design 4 Structures Limited
Balance Sheet (continued)
As At 30 September 2024

For the year ending 30 September 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Daniel Leech

Director

22 May 2025

The notes on pages 3 to 6 form part of these financial statements.

Design 4 Structures Limited
Notes to the Financial Statements
For The Year Ended 30 September 2024

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably. Other intangible assets are website costs. It is amortised to profit and loss account over its estimated economic life of 10 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	10% straight line
Plant & Machinery	15% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	33% on cost

1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.6. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

1.7. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Design 4 Structures Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

1.8. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

1.9. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

Intangible Assets
All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

Average Number of Employees

Average number of employees, including directors, during the year was: 51 (2023: 52)

Intangible Assets

	Other
	£
Cost	
As at 1 October 2023	9,660
As at 30 September 2024	9,660
Amortisation	
As at 1 October 2023	1,932
Provided during the period	966
As at 30 September 2024	2,898
Net Book Value	
As at 30 September 2024	6,762
As at 1 October 2023	7,728

4. Tangible Assets

	Land & Property				
	Leasehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 October 2023	54,939	152,644	12,342	123,395	343,320
Additions	8,910	910	1,157	6,404	17,381
As at 30 September 2024	63,849	153,554	13,499	129,799	360,701
Depreciation					
As at 1 October 2023	16,482	130,612	5,869	112,763	265,726
Provided during the period	6,385	9,441	1,526	7,646	18,998

As at 30
September
2024

22,867

134,053

7,395

120,409

284,724

...CONTINUED

Design 4 Structures Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

Net Book Value

As at 30 September 2024	40,982	19,501	6,104	9,390	75,977
-------------------------	--------	--------	-------	-------	--------

As at 1 October 2023	38,457	22,032	6,473	10,632	77,594
----------------------	--------	--------	-------	--------	--------

5. Stocks

	2024	2023
	£	£
Stock	35,000	83,000

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	1,157,503	1,577,697
Prepayments and accrued income	82,949	73,004
Other debtors	9,718	36,934
Net wages	-	223
Amounts owed by group undertakings	16,670	16,670
Amounts owed by related parties	10,314	10,104
	1,277,154	1,714,632

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	76,294	147,259
Bank loans and overdrafts	120,519	114,535
Corporation tax	22,185	-
Other taxes and social security	136,838	135,100
VAT	184,881	137,746
Other creditors	535,110	584,552
Accruals and deferred income	8,304	8,948
	1,084,131	1,128,140

8. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	51,997	172,515

9. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	1,101	1,101

Design 4 Structures Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

10. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2024	2023
	£	£
Not later than one year	39,657	20,716
Later than one year and not later than five years	28,606	18,886
	<hr/>	<hr/>
	68,263	39,602
	<hr/> <hr/>	<hr/> <hr/>

11. Related Party Transactions

Included in debtors is a balance of £16,670 (2023: £16,670) owed by parent company TDS (Midlands) Holdings Limited. Dividends paid to TDS (Midlands) Holdings during the year were £190,774 (2023: £278,974). Dividends paid to Directors during the year were £47,730 (2023: £2,430)

12. Ultimate Parent Undertaking and Controlling Party

The company's ultimate parent undertaking is TDS (Midlands) Holdings Limited a company incorporated in England & Wales with a registered office of Telford Enterprise Hub Hadley Park East, Hadley, Telford, Shropshire, England, TF1 6QJ. The company's controlling party is Mr Daniel Leech.