

Company registration number 07710621 (England and Wales)

**CASA-D LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**

**CASA-D LIMITED**

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## CASA-D LIMITED

### BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	3	56,033		9,284	
Cash at bank and in hand		125,414		166,852	
		<u>181,447</u>		<u>176,136</u>	
<b>Creditors: amounts falling due within one year</b>	4	(4,141)		(4,115)	
<b>Net current assets</b>		<u>177,306</u>		<u>172,021</u>	
<b>Capital and reserves</b>					
Called up share capital		100		100	
Profit and loss reserves		<u>177,206</u>		<u>171,921</u>	
<b>Total equity</b>		<u>177,306</u>		<u>172,021</u>	

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 27 September 2023

Mr M. Draws  
Director

Company Registration No. 07710621

# CASA-D LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Company information**

Casa-D Limited is a private company limited by shares incorporated in England and Wales. The registered office is 180 Great Portland Street, London, W1W 5QZ.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover represents amounts receivable for publishing royalties net of VAT.

#### **1.3 Financial instruments**

The company only has basic financial instruments.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

#### **1.4 Taxation**

The tax expense represents the sum of the tax currently payable.

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

#### **1.5 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

## CASA-D LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	1	1

#### 3 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	128	124
Other debtors	55,905	9,160
	56,033	9,284

#### 4 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	288	79
Corporation tax	1,151	1,574
Other taxation and social security	909	700
Other creditors	1,793	1,762
	4,141	4,115

#### 5 Transactions with directors

At 31st December 2022, Markus Draws, director and shareholder in Casa-D Limited, owed £46,031.25 to the company. The maximum Markus Draws owed and advanced during the year was £46,031.25.

The total of the loan has been repaid no later than 9 months and 1 day from the Year End 31 December 2022.

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.