

Registered number
08752180

Escalla Limited

Filleted Accounts

31 October 2021

Escalla Limited**Registered number:** 08752180**Balance Sheet****as at 31 October 2021**

	Notes	2021	2020
		£	£
Fixed assets			
Investments	3	4,393,100	4,393,100
Current assets			
Debtors	4	1	1
Cash at bank and in hand		317	317
		<u>318</u>	<u>318</u>
Creditors: amounts falling due within one year	5	(750)	(750)
Net current liabilities		<u>(432)</u>	<u>(432)</u>
Total assets less current liabilities		<u>4,392,668</u>	<u>4,392,668</u>
Creditors: amounts falling due after more than one year	6	(1,277,508)	(1,277,508)
Net assets		<u>3,115,160</u>	<u>3,115,160</u>
Capital and reserves			
Called up share capital		15,076	15,076
Share premium		3,300,424	3,300,424
Profit and loss account		(200,340)	(200,340)
Shareholders' funds		<u>3,115,160</u>	<u>3,115,160</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

I West

Director

Approved by the board on 22 July 2022

Escalla Limited
Notes to the Accounts
for the year ended 31 October 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are recognised at transaction price including any transaction costs.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are recognised at transaction price net of any transaction costs.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 November 2020	4,393,100
At 31 October 2021	<u>4,393,100</u>

4 Debtors	2021	2020
	£	£
Other debtors	1	1

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	750	750

6 Creditors: amounts falling due after one year	2021	2020
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	1,277,508	1,277,508

7 Controlling party

The company is controlled by Ian West, a director and principal shareholder.

8 Other information

Escalla Limited is a private company limited by shares and incorporated in England. Its registered office is:

170 Shepherdess Walk
Angel Wharf
London
N1 7JL

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.