

Registered number
10294934

Alanda Capital Management Limited

Filleted Accounts

31 March 2022

Alanda Capital Management Limited**Registered number:** 10294934**Balance Sheet****as at 31 March 2022**

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	4	475	18,136
Current assets			
Debtors	5	1,258,239	2,292,388
Cash at bank and in hand		420,861	116,764
		<u>1,679,100</u>	<u>2,409,152</u>
Creditors: amounts falling due within one year	6	(238,264)	(770,796)
Net current assets		<u>1,440,836</u>	<u>1,638,356</u>
Net assets		<u>1,441,311</u>	<u>1,656,492</u>
Capital and reserves			
Called up share capital		2,074,200	2,074,200
Profit and loss account		(632,889)	(417,708)
Shareholder's funds		<u>1,441,311</u>	<u>1,656,492</u>

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.

C Vogel-Claussen

Director

Approved by the board on 28 July 2022

Alanda Capital Management Limited
Notes to the Accounts
for the year ended 31 March 2022

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).

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 commission and from the rendering of services, including investment service agreements. 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. Revenue is recognised over the life of an investment service agreement on the basis of effort expended as a proportion of the estimated total effort which will be required over the life of the contract.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

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 initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. 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. 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. 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Audit information

The audit report is unqualified.

Senior statutory auditor: Andrew Mitchell
Firm: Adams, Mitchell
Date of audit report: 28 July 2022

3 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>5</u>

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 April 2021	54,650	33,065	87,715
Disposals	-	(19,329)	(19,329)
At 31 March 2022	<u>54,650</u>	<u>13,736</u>	<u>68,386</u>
Depreciation			
At 1 April 2021	47,400	22,179	69,579
Charge for the year	7,249	2,770	10,019
On disposals	-	(11,687)	(11,687)
At 31 March 2022	<u>54,649</u>	<u>13,262</u>	<u>67,911</u>

Net book value

At 31 March 2022	<u>1</u>	<u>474</u>	<u>475</u>
At 31 March 2021	7,250	10,886	18,136

5 Debtors	2022	2021
	£	£
Trade debtors	545,172	1,685,197
Other debtors	713,067	607,191
	<u>1,258,239</u>	<u>2,292,388</u>

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	241	119
Trade creditors	54,858	124,150
Taxation and social security costs	38,502	138,203
Other creditors	144,663	508,324
	<u>238,264</u>	<u>770,796</u>

7 Loans to directors				
Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
C Vogel-Claussen				
Director's loan account	33,561	10,963	-	44,524
	<u>33,561</u>	<u>10,963</u>	<u>-</u>	<u>44,524</u>

8 Other information

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

166 Picadilly

London

W1J 9EF

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