

## LC DAL MAS LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 19 September 2019

**End date:** 30 September 2020

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**Accountant's report**

You consider that the company is exempt from an audit for the year ended 30 September 2020 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

**SJPR ACCOUNTANTS LTD**

**30 September 2020**

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**SJPR ACCOUNTANTS LTD**

**225 Clapham Road**

**LONDON**

**SW9 9BE**

**18 June 2021**

LC DAL MAS LTD  
Statement of Financial Position  
As at 30 September 2020

	Notes	2020 £
<b>Current assets</b>		
Debtors		748
Cash at bank and in hand		7,656
		<u>8,404</u>
<b>Creditors: amount falling due within one year</b>		(118,211)
<b>Net current liabilities</b>		<u>(109,807)</u>
 <b>Total assets less current liabilities</b>		 (109,807)
<b>Net liabilities</b>		<u><u>(109,807)</u></u>
 <b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		(109,907)
<b>Shareholders funds</b>		<u><u>(109,807)</u></u>

For the period ended 30 September 2020 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. 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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 18 June 2021 and were signed on its behalf by:

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Luiz Carlos Dos Santos DAL MAS

Director

**LC DAL MAS LTD**  
**Notes to the Abridged Financial Statements**  
**For the period ended 30 September 2020**

**General Information**

LC DAL MAS LTD is a private company, limited by shares, registered in England and Wales, registration number 12215106, registration address 775 Harrow Road, London, NW10 5PA

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Website cost**

Planning and operating costs for the company's website are charged to the income statement as incurred.

## **Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

### **Dividends**

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

## **2. Average number of employees**

Average number of employees during the period was 1.

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.