

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**FOR**

**D'ANALEZE & CO. LTD**

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**for the year ended 31 MARCH 2023**

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**D'ANALEZE & CO. LTD**  
**COMPANY INFORMATION**  
**for the year ended 31 MARCH 2023**

**DIRECTOR:** T D D'Analeze

**SECRETARY:** Mrs M E D'Analeze

**REGISTERED OFFICE:** c/o Thomas Barrie & Co LLP  
Atlantic House  
1a Cadogan Street  
Glasgow  
G2 6QE

**REGISTERED NUMBER:** SC240592 (Scotland)

**ACCOUNTANTS:** Thomas Barrie & Co LLP  
Atlantic House  
1a Cadogan Street  
Glasgow  
G2 6QE

**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Cash at bank		96,476	114,919
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(3,148)</u>	<u>(1,912)</u>
<b>NET CURRENT ASSETS</b>		<u>93,328</u>	<u>113,007</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>93,328</u>	<u>113,007</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		104	104
Retained earnings		<u>93,224</u>	<u>112,903</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>93,328</u>	<u>113,007</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 5 December 2023 and were signed by:

T D D'Analeze - Director

D'Analeze & Co. Ltd is a private company, limited by shares, registered in Scotland, registration number SC240592. The registered office is c/o Thomas Barric & Co, Atlantic House, 1a Cadogan Street, Glasgow, G2 6QE.

## 2. ACCOUNTING POLICIES

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

### Significant judgements and estimates

There are no significant judgements or estimates included in these accounts.

## Turnover

Turnover is measured at the fair value of consideration received or receivable, taking into account the amount of any discounts and rebates allowed by the entity, but excluding value added tax and other sales taxes.

All income is from services and is recognised when performed, such that risks and rewards have been transferred.

## Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of ten years.

## Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 15% on cost

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 MARCH 2023**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances.

Creditors

Short term trade creditors are measured at the transaction price.

**Provisions**

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 MARCH 2023**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2022	
and 31 March 2023	<u>30,800</u>
<b>AMORTISATION</b>	
At 1 April 2022	
and 31 March 2023	<u>30,800</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2022	
and 31 March 2023	<u>1,486</u>
<b>DEPRECIATION</b>	
At 1 April 2022	
and 31 March 2023	<u>1,486</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>-</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Taxation and social security	1,446	601
Other creditors	<u>1,702</u>	<u>1,311</u>
	<u>3,148</u>	<u>1,912</u>

**7. RELATED PARTY DISCLOSURES**

During the year, total dividends of £25,000 (2022 - £26,000) were paid to the director .

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.