

**LANDAU CONSULTANCY AND INVESTMENTS LTD**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**LANDAU CONSULTANCY AND INVESTMENTS LTD**

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**LANDAU CONSULTANCY AND INVESTMENTS LTD**  
**REGISTERED NUMBER: 07853938**

**BALANCE SHEET**  
**AS AT 30 NOVEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investment property	4	400,000	400,000
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	459	2,059
Cash at bank and in hand		25,504	73,247
		<u>25,963</u>	<u>75,306</u>
Creditors: amounts falling due within one year	6	(243,339)	(300,050)
<b>Net current liabilities</b>		<u>(217,376)</u>	<u>(224,744)</u>
<b>Total assets less current liabilities</b>		<u>182,624</u>	<u>175,256</u>
<b>Provisions for liabilities</b>			
Deferred tax	7	(35,944)	(35,944)
		<u>(35,944)</u>	<u>(35,944)</u>
<b>Net assets</b>		<u><u>146,680</u></u>	<u><u>139,312</u></u>
<b>Capital and reserves</b>			
Called up share capital	8	100	100
Fair value reserve		153,235	153,235
Profit and loss account		(6,655)	(14,023)
		<u>146,680</u>	<u>139,312</u>

**LANDAU CONSULTANCY AND INVESTMENTS LTD**  
**REGISTERED NUMBER: 07853938**

**BALANCE SHEET (CONTINUED)**  
**AS AT 30 NOVEMBER 2021**

The director considers that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**Dr D B Landau**

Director

Date: 27 October 2022

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**1. GENERAL INFORMATION**

Landau Medical Consultancy And Investments Ltd (formerly Landau Medical Consultancy Limited) is a private limited company, limited by shares, and registered in England and Wales. The address of its registered office is 3rd Floor, 24 Old Bond Street, London, W1S 4AP.

The company's functional and presentational currency is Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 GOING CONCERN**

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operation for the foreseeable future, being a period of at least twelve months from the date of approval of these financial statements.

The director, who is the company's major creditor, has confirmed that for the foreseeable future he will continue to provide the company with financial support by deferment of the amount due to him or by other means.

In view of the above the director is confident that the company will have sufficient resources to enable it to continue in operation for the foreseeable future, and that it is therefore appropriate to prepare the financial statements on a going concern basis.

**2.3 REVENUE**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable.

Turnover represents income for services provided and rental income receivable from investment property. Rental income from investment property is accrued on a time apportioned basis under the term of the rent agreement

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021

**2. ACCOUNTING POLICIES (CONTINUED)**

**2.4 INVESTMENT PROPERTY**

Investment property is carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in Statement of Comprehensive Income.

**2.5 DEBTORS**

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

**2.6 CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 FINANCIAL INSTRUMENTS**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

**2.8 CREDITORS**

Short-term creditors are measured at the transaction price.

**2.9 CURRENT AND DEFERRED TAXATION**

The tax expense for the year comprises current and deferred tax. Tax is recognised in Statement of Comprehensive Income except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021

3. EMPLOYEES

The company did not have any employees other than the director during the year or the preceding year.

4. INVESTMENT PROPERTY

Long term  
leasehold  
investment  
property  
£

Valuation

At 1 December 2020

400,000

At 30 November 2021

400,000

The 2021 valuations were made by the director, on fair value for existing use basis.

5. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	459	2,059
	<u>459</u>	<u>2,059</u>

6. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,239	2,299
Corporation tax	1,607	-
Other creditors	237,093	295,131
Accruals and deferred income	2,400	2,620
	<u>243,339</u>	<u>300,050</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021

7. DEFERRED TAXATION

	2021 £
At beginning of year	(35,944)
<b>At end of year</b>	<b>(35,944)</b>

The provision for deferred taxation is made up as follows:

	2021 £	2020 £
Fair value gain on investment property	(35,944)	(35,944)
	<u>(35,944)</u>	<u>(35,944)</u>

8. SHARE CAPITAL

	2021 £	2020 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

9. RELATED PARTY TRANSACTIONS

At the balance sheet date, the following amounts were owed to the related party stated:

	2021 £	2020 £
Director	<u>237,093</u>	<u>295,131</u>



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.