

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2023

ANOTHER LANE GB LTD

MENZIES

ANOTHER LANE GB LTD
REGISTERED NUMBER:09135919

STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Note	2023 £	2022 £
Current assets			
Debtors: amounts falling due within one year	4	611	767
Cash at bank and in hand		2,702	3,207
		<u>3,313</u>	<u>3,974</u>
Creditors: amounts falling due within one year	5	(4,027)	(3,495)
Net current (liabilities)/assets		<u>(714)</u>	<u>479</u>
Total assets less current liabilities		<u>(714)</u>	<u>479</u>
Net (liabilities)/assets		<u>(714)</u>	<u>479</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(715)	478
		<u>(714)</u>	<u>479</u>

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STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 JULY 2023

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 income and retained earnings 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 on 24 April 2024.

K Kawabata
Director

The notes on pages 3 to 5 form part of these financial statements.

ANOTHER LANE GB LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. General information

Another Lane Gb Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the company information page.

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 company is reliant on continued financial support from the parent undertaking. The board of the parent undertaking has indicated willingness to continue to support the company. On this basis, the financial statements have been prepared on a going concern basis.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

2.4 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, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

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.

ANOTHER LANE GB LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in profit or loss 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 income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting 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 reporting 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 balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.6 Financial instruments

Financial instruments are recognised in the Company's Statement of Financial Position when the Company becomes party to the contractual provisions of the instrument.

3. Employees

The average monthly number of employees, including directors, during the year was 1 (2022 - 1).

4. Debtors

	2023 £	2022 £
Amounts owed by group undertakings	-	571
Other debtors	611	196
	<u>611</u>	<u>767</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Amounts owed to group undertakings	722	-
Accruals and deferred income	3,305	3,495
	<u>4,027</u>	<u>3,495</u>

6. Parent relationships

The company's immediate parent company is Another Lane Inc, a company incorporated in Japan at 6-8-1, Nishi Shinjuku, Shinjuku-ku, Tokyo 163-6012, Japan.

The ultimate parent company is ZOO Holdings, a company incorporated in Japan at 6-8-1, Nishi Shinjuku, Shinjuku-ku, Tokyo 163-6012, Japan.

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.