

OS AA01

Statement of details of parent law and other  
information for an overseas company



Companies House

200919/20

✓ What this form is for  
You may use this form to  
accompany your accounts  
disclosed under parent law.

✗ What this form is NOT for  
You cannot use this form to  
an alteration of manner of  
with accounting requirement

THURSDAY



\*AC4A0U60\*

A13 25/05/2023 #83

COMPANIES HOUSE

\*AC2D0QKI\*

A10 28/04/2023 #121

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of  
overseas company ①

DELLASOR LLC

UK establishment  
number

B R 0 2 0 3 5 1

→ Filling in this form  
Please complete in typescript or in  
bold black capitals.

All fields are mandatory unless  
specified or indicated by \*

① This is the name of the company in  
its home state.

Part 2 Statement of details of parent law and other  
information for an overseas company

A1 Legislation

Please give the legislation under which the accounts have been prepared and,  
if applicable, the legislation under which the accounts have been audited.

Legislation ②

COMPANIES ACT 2006

② This means the relevant rules or  
legislation which regulates the  
preparation and, if applicable, the  
audit of accounts.

A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted  
accounting principles?

Please tick the appropriate box.

☐ No. Go to Section A3.

☒ Yes. Please enter the name of the organisation or other  
body which issued those principles below, and then go to Section A3.

Name of organisation  
or body ③

FRS 102

③ Please insert the name of the  
appropriate accounting organisation  
or body.

A3 Accounts

Accounts

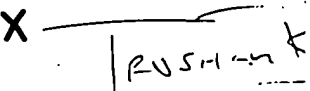
Have the accounts been audited? Please tick the appropriate box.

☒ No. Go to Section A5.

☐ Yes. Go to Section A4.

# OS AA01

## Statement of details of parent law and other information for an overseas company

<b>A4 Audited accounts</b>		
Audited accounts	<p>Have the accounts been audited in accordance with a set of generally accepted auditing standards?</p> <p>Please tick the appropriate box.</p> <p><input type="checkbox"/> No. Go to <b>Part 3 'Signature'</b>.</p> <p><input type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to <b>Part 3 'Signature'</b>.</p>	<p>❶ Please insert the name of the appropriate accounting organisation or body.</p>
Name of organisation or body ❶		
<b>A5 Unaudited accounts</b>		
Unaudited accounts	<p>Is the company required to have its accounts audited?</p> <p>Please tick the appropriate box.</p> <p><input checked="" type="checkbox"/> No.</p> <p><input type="checkbox"/> Yes.</p>	
<b>Part 3 Signature</b>		
	<p>I am signing this form on behalf of the overseas company.</p>	
Signature	<p>Signature</p> <p>X  X</p>	
	<p>This form may be signed by:</p> <p>Director, Secretary, Permanent representative.</p>	

# OS AA01

Statement of details of parent law and other information for an overseas company



## Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name

Company name

TAX INNOVATIONS

Address

INNOVATIONS HOUSE

19 STAPLE GARDENS

Post town

WINCHESTER

County/Region

Postcode

S O 2 3 8 S R

Country

DX

Telephone

01962 856990



## Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



## Important information

Please note that all this information will appear on the public record.



## Where to send

You may return this form to any Companies House address:

### England and Wales:

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

### Scotland:

The Registrar of Companies, Companies House,  
Fourth floor, Edinburgh Quay 2,  
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.  
DX ED235 Edinburgh 1  
or LP - 4 Edinburgh 2 (Legal Post).

### Northern Ireland:

The Registrar of Companies, Companies House,  
Second Floor, The Linenhall, 32-38 Linenhall Street,  
Belfast, Northern Ireland, BT2 8BG.  
DX 481 N.R. Belfast 1.



## Further information

For further information, please see the guidance notes on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

Registration number: FC035270

# Dellator LLC

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2023

## **Dellazor LLC**

### **Company Information**

<b>Director</b>	T Bhalsod
<b>Registered office</b>	20 Gunthorpe Road Marlow SL7 1UH
<b>Accountants</b>	Tax Innovations Limited Innovations House 19 Staple Gardens Winchester Hampshire SO23 8SR

## Dellazor LLC

### Director's Report for the Year Ended 31 March 2023

The director presents his report and the financial statements for the year ended 31 March 2023.

#### Director of the company

The director who held office during the year was as follows:

T Bhalsod

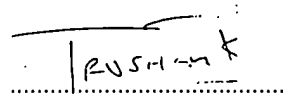
#### Principal activity

The principal activity of the company is retail internet sales.

#### Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 2023/4/18



T. Bhalsod  
Director

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
Dellazor LLC  
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dellazor LLC for the year ended 31 March 2023 as set out on pages 4 to 11 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Dellazor LLC, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Dellazor LLC and state those matters that we have agreed to state to the Board of Directors of Dellazor LLC, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dellazor LLC and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dellazor LLC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Dellazor LLC. You consider that Dellazor LLC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dellazor LLC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Tax Innovations Limited  
Innovations House  
19 Staple Gardens  
Winchester  
Hampshire  
SO23 8SR

Date:.....

# Dellazor LLC

## Profit and Loss Account for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Turnover		175,317	418,502
Cost of sales		<u>(93,213)</u>	<u>(264,599)</u>
Gross profit		82,104	153,903
Administrative expenses		<u>(98,941)</u>	<u>(141,232)</u>
Operating (loss)/profit		<u>(16,837)</u>	<u>12,671</u>
(Loss)/profit before tax		(16,837)	12,671
Tax on (loss)/profit		<u>3,199</u>	<u>(2,407)</u>
(Loss)/profit for the financial year		<u><u>(13,638)</u></u>	<u><u>10,264</u></u>

The notes on pages 8 to 11 form an integral part of these financial statements.



# Dellazor LLC

(Registration number: FC035270)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Stocks	5	-	882
Debtors	6	11,229	8,030
Cash at bank and in hand		-	27,583
		<u>11,229</u>	<u>36,495</u>
<b>Creditors: Amounts falling due within one year</b>	7	<u>(5,415)</u>	<u>(17,043)</u>
<b>Net assets</b>		<u>5,814</u>	<u>19,452</u>
<b>Capital and reserves</b>			
Called up share capital	8	8,030	8,030
Retained earnings		<u>(2,216)</u>	<u>11,422</u>
<b>Shareholders' funds</b>		<u>5,814</u>	<u>19,452</u>

The notes on pages 8 to 11 form an integral part of these financial statements.

**Dellazor LLC**

**(Registration number: FC035270)  
Balance Sheet as at 31 March 2023**

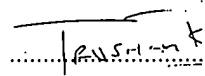
For the financial year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 2023/4/18

  
.....  
T. Bhalsod  
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

# Dellazor LLC

## Statement of Changes in Equity for the Year Ended 31 March 2023

	Share capital £	Retained earnings £	Total £
At 1 April 2022	8,030	11,422	19,452
Loss for the year	-	(13,638)	(13,638)
At 31 March 2023	8,030	(2,216)	5,814
	Share capital £	Retained earnings £	Total £
At 1 April 2021	8,030	35,800	43,830
Profit for the year	-	10,264	10,264
Dividends	-	(34,642)	(34,642)
At 31 March 2022	8,030	11,422	19,452

The notes on pages 8 to 11 form an integral part of these financial statements.

## **Dellazor LLC**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 General information**

The company is a private company limited by share capital, incorporated in USA.

The address of its registered office is:

20 Gunthorpe Road

Marlow

SL7 1UH

The principal place of business is:

20 Gunthorpe Road

Marlow

SL7 1UH

These financial statements were authorised for issue by the director on .....

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

- the amount of revenue can be reliably measured;
- it is probable that future economic benefits will flow to the entity; and
- specific criteria have been met for each of the company's activities.

##### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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 taxable income.

## **Dellazor LLC**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Dellazor LLC

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### 3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2022 - 1).

#### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2022	1,516	1,516
At 31 March 2023	1,516	1,516
<b>Depreciation</b>		
At 1 April 2022	1,516	1,516
At 31 March 2023	1,516	1,516
<b>Carrying amount</b>		
At 31 March 2023	-	-

#### 5 Stocks

	2023 £	2022 £
Finished goods and goods for resale	-	882

#### 6 Debtors

	2023 £	2022 £
<b>Current</b>		
Other debtors	11,229	8,030

# Dellazor LLC

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 7 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
<b>Due within one year</b>		
Taxation and social security	-	2,407
Accruals and deferred income	2,100	1,850
Other creditors	3,315	12,786
	<u>5,415</u>	<u>17,043</u>

### 8 Share capital

Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary of \$10,000 each	<u>1</u>	<u>8,030</u>	<u>1</u>	<u>8,030</u>

### 9 Dividends

	2023 £	2022 £
Interim dividend of £Nil (2022 - £34,642.00) per ordinary share	<u>-</u>	<u>34,642</u>

## Dellazor LLC

### Detailed Profit and Loss Account for the Year Ended 31 March 2023

	2023 £	2022 £
Turnover (analysed below)	175,317	418,502
Cost of sales (analysed below)	<u>(93,213)</u>	<u>(264,599)</u>
Gross profit	<u>82,104</u>	<u>153,903</u>
Gross profit (%)	46.83%	36.77%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(1,548)	(2,787)
Establishment costs (analysed below)	-	(1,885)
General administrative expenses (analysed below)	(96,903)	(136,119)
Finance charges (analysed below)	<u>(490)</u>	<u>(441)</u>
	<u>(98,941)</u>	<u>(141,232)</u>
Operating (loss)/profit	<u>(16,837)</u>	<u>12,671</u>
(Loss)/profit before tax	<u><u>(16,837)</u></u>	<u><u>12,671</u></u>



# Dellator LLC

## Detailed Profit and Loss Account for the Year Ended 31 March 2023

	2023 £	2022 £
<b>Turnover</b>		
Sales	<u>175,317</u>	<u>418,502</u>
<b>Cost of sales</b>		
Opening finished goods	882	26,613
Purchases	79,369	217,937
Closing finished goods	-	(882)
Subcontract cost	<u>12,962</u>	<u>20,931</u>
	<u>93,213</u>	<u>264,599</u>
<b>Employment costs</b>		
Staff training	<u>1,548</u>	<u>2,787</u>
<b>Establishment costs</b>		
Rent and storage	<u>-</u>	<u>1,885</u>
<b>General administrative expenses</b>		
Telephone and fax	1,005	357
Computer software and maintenance costs	1,937	9,485
Printing, postage and stationery	-	91
Travel and subsistence	24,881	11,087
Advertising	56,673	92,049
Testing and certification	-	8,466
Accountancy fees	2,100	1,850
Legal and professional fees	<u>10,307</u>	<u>12,734</u>
	<u>96,903</u>	<u>136,119</u>
<b>Finance charges</b>		
Bank charges	<u>490</u>	<u>441</u>

This page does not form part of the statutory financial statements.