

REGISTERED NUMBER: SC240592 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

FOR

D'ANALEZE & CO. LTD

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for the Year Ended 31 MARCH 2018

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D'ANALEZE & CO. LTD
COMPANY INFORMATION
for the Year Ended 31 MARCH 2018

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

D'ANALEZE & CO. LTD (REGISTERED NUMBER: SC240592)

STATEMENT OF FINANCIAL POSITION

31 MARCH 2018

| 2017 | | | Notes | 2018 | |
|----------------|----------------|--|-------|----------------|----------------|
| £ | £ | | | £ | £ |
| | | FIXED ASSETS | | | |
| - | | Intangible assets | 4 | - | |
| <u>306</u> | | Tangible assets | 5 | <u>150</u> | |
| 306 | | | | 150 | |
| | | CURRENT ASSETS | | | |
| | 7,705 | Debtors | 6 | 1,200 | |
| | <u>122,403</u> | Cash at bank | | <u>136,384</u> | |
| | 130,108 | | | 137,584 | |
| | | CREDITORS | | | |
| | <u>10,734</u> | Amounts falling due within one year | 7 | <u>8,172</u> | |
| <u>119,374</u> | | NET CURRENT ASSETS | | | <u>129,412</u> |
| <u>119,680</u> | | TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>129,562</u> |
| | | CAPITAL AND RESERVES | | | |
| | 104 | Called up share capital | | | 104 |
| | <u>119,576</u> | Retained earnings | | | <u>129,458</u> |
| <u>119,680</u> | | SHAREHOLDERS' FUNDS | | | <u>129,562</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 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
- (b) 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 2 October 2018 and were signed by:

T D D'Analeze - Director

The notes form part of these financial statements

D'Analeze & Co. Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the [Company Information](#) page.

The company's registered office is c/o Thomas Barric & Co LLP, Atlantic House, 1a Cadogan Street, Glasgow, G2 6QE.

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

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

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, 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.

Interest income is recognised on receipt.

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

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 2018

2. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in nonconvertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss.

Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances. Bank overdrafts that are payable on demand and form an integral part of the company's cash management are included as a component of cash and cash equivalents for the purpose only of the cash flow statement.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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 (2017 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2018

4. INTANGIBLE FIXED ASSETS

| | |
|-----------------------|---------------|
| | Goodwill |
| | £ |
| COST | |
| At 1 April 2017 | |
| and 31 March 2018 | <u>30,800</u> |
| AMORTISATION | |
| At 1 April 2017 | |
| and 31 March 2018 | <u>30,800</u> |
| NET BOOK VALUE | |
| At 31 March 2018 | <u>-</u> |
| At 31 March 2017 | <u>-</u> |

5. TANGIBLE FIXED ASSETS

| | |
|-----------------------|-------------------------------|
| | Plant and machinery etc |
| | £ |
| COST | |
| At 1 April 2017 | |
| and 31 March 2018 | <u>1,486</u> |
| DEPRECIATION | |
| At 1 April 2017 | 1,180 |
| Charge for year | <u>156</u> |
| At 31 March 2018 | <u>1,336</u> |
| NET BOOK VALUE | |
| At 31 March 2018 | <u>150</u> |
| At 31 March 2017 | <u>306</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|--------------|--------------|
| | 2018 | 2017 |
| | £ | £ |
| Trade debtors | <u>1,200</u> | <u>7,705</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|------------------------------|--------------|---------------|
| | 2018 | 2017 |
| | £ | £ |
| Taxation and social security | 5,682 | 4,460 |
| Other creditors | <u>2,490</u> | <u>6,274</u> |
| | <u>8,172</u> | <u>10,734</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.