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COMPANY REGISTRATION NUMBER: 08965310

DAVRAH LIMITED

FILLETED UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2025

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DAVRAH LIMITED

BALANCE SHEET

31 MARCH 2025

	Note	2025 £	£	2024 £
FIXED ASSETS				
Investment properties	4		325,000	325,000
CURRENT ASSETS				
Debtors	5	718		718
Cash at bank and in hand		3,394		4,691
		4,112		5,409
CREDITORS: amounts falling due within one year	6	(75,600)		(85,600)
NET CURRENT LIABILITIES			(71,488)	(80,191)
TOTAL ASSETS LESS CURRENT LIABILITIES			253,512	244,809
CREDITORS: amounts falling due after more than one year	7		(208,249)	(208,249)
PROVISIONS				
Taxation including deferred tax			(11,813)	(11,813)
NET ASSETS			33,450	24,747
CAPITAL AND RESERVES				
Called up share capital			1	1
Profit and loss account			33,449	24,746
SHAREHOLDERS FUNDS			33,450	24,747

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the profit and loss account has not been delivered.

For the year ending 31 March 2025 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The balance sheet
continues on the following page.

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

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DAVRAH LIMITED

BALANCE SHEET *(continued)*

31 MARCH 2025

These financial statements were approved by the board of directors and authorised for issue on 18 December 2025, and are signed on behalf of the board by:

Signed by:
Raphael Goldberg
MR R GOLDBERG
Director

Company registration number: 08965310

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DAVRAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1 Shirehall Lane, London, NW4 2PE, UK.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Judgements made by the directors in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows:

(i) Property valuation

The valuation of the company's investment property is inherently subjective, depending on many factors including the nature of the property, its location and expected future net rental values, market yields and comparable market transactions. Therefore, the valuation is subject to a degree of uncertainty and is made on the basis of assumptions which may not prove to be accurate, particularly in periods of difficult market or economic conditions.

(ii) Trade and other debtors

Management uses details of the age of trade and other debtors and the status of any disputes together with external evidence of the credit status of the counterparty in making judgements concerning any need to impair the carrying value.

Turnover

The turnover of the company is represented by sales proceeds for properties held for trading and investment purposes coupled with rents and charges receivable in respect of those properties.

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3. ACCOUNTING POLICIES *(continued)*

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Investment properties

Fixtures and Fittings are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Investment properties are properties which are held either to earn rental income or for capital appreciation or for both. Investment properties are recognised initially at cost.

Subsequent to initial recognition

- Investment properties whose fair value can be measured reliably without undue cost or effort are held at fair value. Any gains or losses arising from changes in the fair value are recognised in the profit and loss account in the period that they arise; and
- No depreciation is provided in respect of investment properties applying the fair value model.

This treatment, as regards the company's investment properties, may be a departure from the requirements of the Companies Act concerning depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation is only one of the many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

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4. INVESTMENT PROPERTIES

	Investment properties £
Fair value	
At 1 April 2024 and 31 March 2025	325,000
Carrying amount	
At 31 March 2025	325,000
At 31 March 2024	325,000

The historical cost of the properties is £199,924 (2024: £199,924).

Investment property fair value is determined by the Directors based on their understanding of property market conditions and the specific property concerned, using a sales valuation approach, derived from recent comparable transactions on the market, adjusted by applying discounts to reflect status of occupation and condition.

5. DEBTORS

	2025 £	2024 £
Other debtors	718	718

6. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Other creditors	75,600	85,600

7. CREDITORS: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	208,249	208,249

8. RELATED PARTY TRANSACTIONS

Included in other creditors is £55,000 due to companies connected with the director.