
DEJA-VUH LIMITED

UNAUDITED
FINANCIAL STATEMENTS
INFORMATION FOR FILING WITH THE REGISTRAR
FOR THE YEAR ENDED 30 JUNE 2017

SATURDAY



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COMPANIES HOUSE

DEJA-VUH LIMITED
REGISTERED NUMBER: 09560607

BALANCE SHEET
AS AT 30 JUNE 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	4	56,000	63,000
Current assets			
Debtors: amounts falling due within one year	5	25	75
Bank and cash balances		17,784	9,506
		<u>17,809</u>	<u>9,581</u>
Creditors: amounts falling due within one year	6	(73,528)	(71,528)
Net current liabilities		(55,719)	(61,947)
Net assets		<u>281</u>	<u>1,053</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		181	953
		<u>281</u>	<u>1,053</u>

DEJA-VUH LIMITED
REGISTERED NUMBER: 09560607

BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2017

The directors consider 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 Companies Act 2006.

The directors acknowledge their 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.

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 profit and loss account 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:

H J Reed
Director



Date: 20.03.18

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

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

1. General information

Deja-Vuh Limited is a private limited company, limited by shares, incorporated in England and Wales, registered number 09560607. The address of the registered office is 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

These financial statements are the first financial statements of the company prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applied in the context of the small entities regime. The first date at which FRS 102 was applied was 1 24 April 2015. The company prepared its financial statements in the previous year in accordance with the FRSSE (2015).

In accordance with FRS 102 the company has:

- provided comparable information;
- applied the same accounting policies throughout all periods presented; and
- retrospectively applied FRS 102 as required.

Information on the impact of first-time adoption of FRS 102 is given in note 8.

The financial statements have been prepared on a going concern basis.

The following principal accounting policies have been applied:

2.2 Going concern

The company is reliant on the support of the director. The director has indicated the he will continue to support the company for the foreseeable future. These financial statements have therefore been prepared on a going concern basis.

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

2. Accounting policies (continued)

2.3 Revenue

Image rights 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. Image rights 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

Image rights 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.

2.4 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Image rights have been amortised over the useful economic life of ten years.

2.5 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.

2.6 Financial instruments

The Company only enters into basic financial instruments 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 non-puttable 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. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

2. Accounting policies (continued)

2.6 Financial instruments (continued)

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and Loss Account.

2.7 Taxation

Tax is recognised in the Profit and Loss Account, 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 balance sheet date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including the directors, during the year was 2 (2016 - 2).

4. Intangible assets

	Image rights £
Cost	
At 1 July 2016	70,000
At 30 June 2017	70,000
Amortisation	
At 1 July 2016	7,000
Charge for the year	7,000
At 30 June 2017	14,000
Net book value	
At 30 June 2017	56,000
At 30 June 2016	63,000

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

5. Debtors

	2017 £	2016 £
Other debtors	25	75

6. Creditors: Amounts falling due within one year

	2017 £	2016 £
Corporation tax	-	1,988
Directors' loan account	69,528	69,540
Accruals and deferred income	4,000	-
	<u>73,528</u>	<u>71,528</u>

7. Related party transactions

At the year end, one of the directors owed £69,528 (2016 - £69,540) to the company. This loan is repayable on demand and no interest is chargeable.

8. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and I