
DEJA-VUH LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 30 JUNE 2018

THURSDAY



A08 *A7J9CNSX*
22/11/2018 #385
COMPANIES HOUSE

DEJA-VUH LIMITED
REGISTERED NUMBER: 09560607

BALANCE SHEET
AS AT 30 JUNE 2018

	Note	2018 £	2017 £
Fixed assets			
Intangible assets	4	49,000	56,000
		<u>49,000</u>	<u>56,000</u>
Current assets			
Debtors: amounts falling due within one year	5	25	25
Cash at bank and in hand		25,302	17,784
		<u>25,327</u>	<u>17,809</u>
Creditors: amounts falling due within one year	6	(71,303)	(73,528)
Net current liabilities		<u>(45,976)</u>	<u>(55,719)</u>
Total assets less current liabilities		<u>3,024</u>	<u>281</u>
Net assets		<u>3,024</u>	<u>281</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		2,924	181
		<u>3,024</u>	<u>281</u>

DEJA-VUH LIMITED
REGISTERED NUMBER: 09560607

BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2018

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 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 comprehensive income 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



D J Reed
Director

13/11/18

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

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

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

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 preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Going concern

Notwithstanding net current liabilities of £45,976 (2017: £55,719) the directors have confirmed they will continue to support the company and as such the accounts have been prepared on a going concern basis.

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.

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

2. Accounting policies (continued)

2.4 Taxation

Tax is recognised in the Statement of Comprehensive Income, 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.

2.5 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.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.6 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.

2.7 Financial instruments

The Company only enters into basic financial instrument 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 the 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.

3. Employees

The average monthly number of employees, including directors, during the year was 2. (2017.-2).

DEJA-VUH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

4. Intangible assets

	Image rights £
Cost	
At 1 July 2017	70,000
At 30 June 2018	<u>70,000</u>
Amortisation	
At 1 July 2017	14,000
Charge for the year	7,000
At 30 June 2018	<u>21,000</u>
Net book value	
At 30 June 2018	<u><u>49,000</u></u>
At 30 June 2017	<u><u>56,000</u></u>

5. Debtors

	2018 £	2017 £
Other debtors	<u>25</u>	<u>25</u>

6. Creditors: Amounts falling due within one year

	2018 £	2017 £
Directors' loan account	62,758	69,528
Accruals and deferred income	8,545	4,000
	<u><u>71,303</u></u>	<u><u>73,528</u></u>