

Company Registration No. 09560607 (England and Wales)

DEJA-VUH LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
PAGES FOR FILING WITH REGISTRAR

DEJA-VUH LIMITED

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DEJA-VUH LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	3		14,000		21,000
Current assets					
Debtors	4	35,000		35,000	
Cash at bank and in hand		2,780		3,144	
		<u>37,780</u>		<u>38,144</u>	
Creditors: amounts falling due within one year	5	<u>(82,620)</u>		<u>(80,481)</u>	
Net current liabilities			(44,840)		(42,337)
Total assets less current liabilities			<u>(30,840)</u>		<u>(21,337)</u>
			<u><u></u></u>		<u><u></u></u>
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			<u>(30,940)</u>		<u>(21,437)</u>
Total equity			<u>(30,840)</u>		<u>(21,337)</u>
			<u><u></u></u>		<u><u></u></u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 11 March 2024 and are signed on its behalf by:

D J Reed
Director

Company Registration No. 09560607

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Company information

Deja-Vuh Limited is a private company limited by shares incorporated in England and Wales. The registered office is Acre House, 11-15 William Road, London, United Kingdom, NW1 3ER.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The validity of this assumption is on the basis of that the company will continue to be supported by the directors. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Intangible fixed assets - image rights

Intangible assets represent image rights and they have been amortised over 10 years period.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its intangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.5 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs.

2 Employees

There were no employees during current or previous year.

3 Intangible fixed assets

Image rights
£

Cost

At 1 July 2022 and 30 June 2023

70,000

Amortisation and impairment

At 1 July 2022

49,000

Amortisation charged for the year

7,000

At 30 June 2023

56,000

Carrying amount

At 30 June 2023

14,000

At 30 June 2022

21,000

4 Debtors

Amounts falling due within one year:

2023

2022

£

£

Other debtors

35,000

35,000

Other debtors includes a balance of £35,000 (2022: £35,000) loaned to Deja-Vuh Properties Limited which is a connected company.

DEJA-VUH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

5	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other creditors	81,060	79,251
	Accruals	1,560	1,230
		<u>82,620</u>	<u>80,481</u>

Other creditors represents an amount of £81,060 (2022: £79,251) due to the directors of the company and it is payable on demand.

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.