

Company registration number 12807708 (England and Wales)

DATALASE HOLDINGS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
PAGES FOR FILING WITH REGISTRAR

DATALASE HOLDINGS LIMITED

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DATALASE HOLDINGS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Investments	4	71,001	309,312
Current assets			
Debtors	6	936,331	15,430
Cash at bank and in hand		458,257	770,439
		<u>1,394,588</u>	<u>785,869</u>
Creditors: amounts falling due within one year	7	<u>(1,860,599)</u>	<u>(1,159,853)</u>
Net current liabilities		<u>(466,011)</u>	<u>(373,984)</u>
Net liabilities		<u>(395,010)</u>	<u>(64,672)</u>
Capital and reserves			
Called up share capital	8	1	1
Profit and loss reserves		<u>(395,011)</u>	<u>(64,673)</u>
Total equity		<u>(395,010)</u>	<u>(64,672)</u>

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 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.

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

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

The financial statements were approved by the board of directors and authorised for issue on 24 July 2025 and are signed on its behalf by:

C Lewis
Director

Company registration number 12807708 (England and Wales)

DATALASE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Datalase Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit 3 Wheldon Road, Widnes, Cheshire, WA8 8FW.

1.1 Accounting convention

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 judgement in applying the Company's accounting policies (see note 2).

These financial statements have been presented in pound sterling which is the functional currency of the Company, and rounded to the nearest £.

The following principle accounting policies have been applied:

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

1.2 Going concern

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

The directors have carefully considered risks, including an assessment of future trading for a period of at least 12 months from the date of signing the financial statements, and the extent to which any risks might affect the preparation of the financial statements on a going concern basis. As such the directors continue to adopt the going concern basis of accounting in preparation of the annual financial statements.

1.3 Fixed asset investments

Investments in subsidiaries are measured at cost less accumulated impairment.

1.4 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.

DATALASE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Financial instruments

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 Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an 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.

1.6 Creditors

Short term 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.

1.7 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2 Judgements and key sources of estimation uncertainty

Critical judgements

The critical judgements that the Director has made in the process of applying the Company's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements:

Assessing indicators of impairment

A critical judgement has been made in assessing the impairment of fixed asset investments, resulting in an impairment charge of £238,311 recognised in the year ended 31 March 2025 (2024: £Nil). Management has considered the financial performance, net asset position and future prospects of the investee companies and judged that the carrying value of certain investments is no longer fully recoverable. Given the inherent uncertainty in forecasting future performance, the impairment assessment involved significant judgement and may be subject to change if conditions improve or deteriorate.

Refer to note 6 detailing the fixed asset investments

Key sources of estimation uncertainty

There are no key assumptions concerning the future, or other key sources of estimation uncertainty, that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

DATALASE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - £NIL).

The average monthly numbers of employees, including directors, during the year was:

2025 Number	2024 Number
3	3
<u>3</u>	<u>3</u>

4 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings and participating interests	56,001	56,001
Other investments other than loans	15,000	253,311
	<u>71,001</u>	<u>309,312</u>

Movements in fixed asset investments

	Shares in subsidiaries £	Other investments £	Total £
Cost or valuation			
At 1 April 2024 & 31 March 2025	<u>56,001</u>	<u>253,311</u>	<u>309,312</u>
Impairment			
At 1 April 2024	-	-	-
Impairment losses	<u>-</u>	<u>238,311</u>	<u>238,311</u>
At 31 March 2025	<u>-</u>	<u>238,311</u>	<u>238,311</u>
Carrying amount			
At 31 March 2025	<u>56,001</u>	<u>15,000</u>	<u>71,001</u>
At 31 March 2024	<u>56,001</u>	<u>253,311</u>	<u>309,312</u>

5 Subsidiaries

The following was a subsidiary undertaking of the Company:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct
Datalase Limited	Unit 3 Wheldon Road, Widnes, Cheshire, WA8 8FW	Developing and commercialising solutions for packaging, printing sector	Ordinary	100.00

DATALASE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Subsidiaries (Continued)

6 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	936,331	15,430

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts owed to group undertakings	1,760,811	901,855
Dividends payable	-	218,863
Accruals and deferred income	99,788	39,135
	1,860,599	1,159,853

Amounts owed to group undertakings are interest free and repayable on demand.

8 Called up share capital

	2025	2024	2025	2024
	Number	Number	£	£
Ordinary share capital				
Issued and fully paid				
A Ordinary shares of 1p each	35	35	0.35	0.35
B Ordinary shares of 1p each	25	25	0.25	0.25
C Ordinary shares of 1p each	25	25	0.25	0.25
D Ordinary shares of 1p each	5	5	0.05	0.05
E Ordinary shares of 1p each	5	5	0.05	0.05
F Ordinary shares of 1p each	5	5	0.05	0.05
	100	100	1	1

9 Reserves

The Company's capital and reserves are as follows:

Called up share capital

Called up share capital represents the nominal value of the shares issued.

Profit and loss reserves

The profit and loss account represents cumulative profits and losses net of dividends paid and other adjustments.

DATALASE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Related party transactions

The Company has taken advantage of the exemption available in section 33 of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" related party disclosures from the requirement to disclose transactions with wholly owned group companies.

11 Directors' transactions

Dividends totalling £Nil (2024 - £773,084) were paid in the year in respect of shares held by the company's directors.

Loans have been granted by the company to its directors as follows:

Description	% Rate	Opening balance £	Amounts advanced £	Closing balance £
Directors' Loan	2.25	(46,737)	309,560	262,823
Directors' Loan	2.25	(74,973)	478,718	403,745
Directors' Loan	2.25	(48,953)	292,692	243,739
		<u>(170,663)</u>	<u>1,080,970</u>	<u>910,307</u>

12 Control

There is no immediate and ultimate controlling party at the year end.

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.