REGISTERED NUMBER: SC113849

DUMMIES FOR WINDOWS LTD.

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

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FOR THE YEAR ENDED 31 AUGUST 2017

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DUMMIES FOR WINDOWS LTD. (REGISTERED NUMBER: SC113849)

BALANCE SHEET
31 AUGUST 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Investments	4		**569,947**		569,947
CREDITORS					
Amounts falling due within one year	5	**1,281**		66,281	
NET CURRENT LIABILITIES			**(1,281)**		(66,281)
TOTAL ASSETS LESS CURRENT LIABILITIES			**568,666**		503,666
CAPITAL AND RESERVES					
Called up share capital			**19,940**		19,940
Share premium			**312,884**		312,884
Retained earnings			**235,842**		170,842
SHAREHOLDERS' FUNDS			**568,666**		503,666

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The notes form part of these financial statements

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BALANCE SHEET - continued
31 AUGUST 2017

The financial statements were approved by the Board of Directors on 30 May 2018 and were signed on its behalf by:

R Cohen - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

1. STATUTORY INFORMATION

Dummies for Windows Ltd. is a private company, limited by shares, registered in Scotland. The company's registered office is 30 Sandringham Avenue, Newton Mearns, Glasgow, G77 5DU.

The financial statements are presented in Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Preparation of consolidated financial statements
The financial statements contain information about Dummies for Windows Ltd. as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Financial instruments
The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost.

Taxation
Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

With the exception of changes arising on the initial recognition of a business combination, the tax expense is presented either in profit or loss, other comprehensive income or statement of changes in equity depending on the transaction that resulted in the tax expense.

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

Dividends
Dividends unpaid at the balance sheet date are only recognised as a liability at that date to the extent that they are appropriately authorised and are no longer at the discretion of the company. Unpaid dividends that do not meet these criteria are disclosed in the notes to the financial statements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2016 - NIL).

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4. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 September 2016 and 31 August 2017	**569,947**
NET BOOK VALUE	
At 31 August 2017	**569,947**
At 31 August 2016	569,947

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Amounts owed to group undertakings	**1,281**	66,281

6. **RELATED PARTY DISCLOSURES**

Included in creditors at the year end, is a balance of £1,281 (2016: £66,281) due to the subsidiary, Admiral Street Properties (Holdings) Limited. During the year dividends of £75,000 (2016: £nil) were received from this company.

7. **FIRST YEAR ADOPTION**

As required in Section 35 of FRS 102, the balances previously reported under the old UK GAAP at the date of transition, 1 September 2015, and the prior year end, 31 August 2016 need to be restated for the changes which have occurred on transition to FRS 102.

No restatement of the Profit and Loss Account or Balance Sheet and no changes to accounting policies have been required on transition.

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.