

**SIRIUSDAWN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2017**

PETER MULHOLLAND

Chartered Accountant

MILLBANK
EDDLESTON
PEEBLESSHIRE
EH45 8QP

SIRIUSDAWN LIMITED
Unaudited Financial Statements
For The Year Ended 31 January 2017

Contents

	Page
Balance Sheet	1—2
Statement of Changes in Equity	3
Notes to the Financial Statements	4—6

SIRIUSDAWN LIMITED
Balance Sheet
As at 31 January 2017

Registered number: SC180913

		2017		2016	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		356,932		166,665
Investments	6		2,238,471		1,688,173
			<u>2,595,403</u>		<u>1,854,838</u>
CURRENT ASSETS					
Debtors	7	5,853		6,814	
Cash at bank and in hand		<u>170,234</u>		<u>517,995</u>	
			176,087		524,809
Creditors: Amounts Falling Due Within One Year	8	<u>(35,660)</u>		<u>(900)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>140,427</u>		<u>523,909</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,735,830</u>		<u>2,378,747</u>
Creditors: Amounts Falling Due After More Than One Year	9		<u>(915,917)</u>		<u>(916,066)</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation	10		<u>(12,374)</u>		<u>-</u>
NET ASSETS			<u><u>1,807,539</u></u>		<u><u>1,462,681</u></u>
CAPITAL AND RESERVES					
Called up share capital	11		24		12
Profit and loss account			<u>1,807,515</u>		<u>1,462,669</u>
SHAREHOLDERS' FUNDS			<u><u>1,807,539</u></u>		<u><u>1,462,681</u></u>

SIRIUSDAWN LIMITED
Balance Sheet (continued)
As at 31 January 2017

For the year ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

Mr COLIN MACKAY

20/10/2017

The notes on pages 4 to 6 form part of these financial statements.

SIRIUSDAWN LIMITED
Statement of Changes in Equity
For The Year Ended 31 January 2017

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 1 February 2015	12	1,403,869	1,403,881
Profit for the year and total comprehensive income	-	58,800	58,800
As at 31 January 2016 and 1 February 2016	12	1,462,669	1,462,681
Profit for the year and total comprehensive income	-	344,846	344,846
As at 31 January 2017	24	1,807,515	1,807,539

SIRIUSDAWN LIMITED
Notes to the Unaudited Accounts
For The Year Ended 31 January 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Plant & Machinery	25%

1.3. Deferred Taxation

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 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 periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

1.4. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

5. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 February 2016	164,590	12,992	177,582
Additions	190,510	367	190,877
As at 31 January 2017	355,100	13,359	368,459
Depreciation			
As at 1 February 2016	-	10,917	10,917
Provided during the period	-	610	610
As at 31 January 2017	-	11,527	11,527
Net Book Value			
As at 31 January 2017	355,100	1,832	356,932
As at 1 February 2016	164,590	2,075	166,665

SIRIUSDAWN LIMITED
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 January 2017

6. Investments

	Listed £
Cost	
As at 1 February 2016	1,688,173
Additions	890,690
Disposals	(402,263)
Revaluations	61,871
As at 31 January 2017	<u>2,238,471</u>
Provision	
As at 1 February 2016	-
As at 31 January 2017	<u>-</u>
Net Book Value	
As at 31 January 2017	<u>2,238,471</u>
As at 1 February 2016	<u>1,688,173</u>

The Investments shown in the accounts are at cost . The market valuation at 31 January 2017 was £ 3,356,481.

7. Debtors

	2017 £	2016 £
Due within one year		
Trade debtors	5,853	6,814
	<u>5,853</u>	<u>6,814</u>

8. Creditors: Amounts Falling Due Within One Year

	2017 £	2016 £
Corporation tax	34,710	-
Accruals and deferred income	950	900
	<u>35,660</u>	<u>900</u>

9. Creditors: Amounts Falling Due After More Than One Year

	2017 £	2016 £
Directors loan account	915,917	916,066
	<u>915,917</u>	<u>916,066</u>

SIRIUSDAWN LIMITED
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 January 2017

10. Deferred Taxation

	2017	2016
	£	£
Deferred taxation	12,374	-
Deferred tax	<u>12,374</u>	<u>-</u>

The provision for deferred taxation is made up of currency increases on investment holdings.

11. Share Capital

	Value	Number	2017	2016
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1.00	24	<u>24</u>	<u>12</u>

12. General Information

SIRIUSDAWN LIMITED Registered number SC180913 is a limited by shares company incorporated in Scotland. The Registered Office is AULT DEARG, BONNINGTON ROAD, PEEBLES, EH45 9HF.

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.