

**SIRIUSDAWN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2018**

PETER MULHOLLAND

Chartered Accountant

MILLBANK
EDDLESTON
PEEBLESSHIRE
EH45 8QP

SIRIUSDAWN LIMITED
Unaudited Financial Statements
For The Year Ended 31 January 2018

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

SIRIUSDAWN LIMITED
Balance Sheet
As at 31 January 2018

Registered number: SC180913

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		585,052		356,932
Investments	6		2,045,991		2,238,471
			<u>2,631,043</u>		<u>2,595,403</u>
CURRENT ASSETS					
Debtors	7	4,671		5,853	
Cash at bank and in hand		<u>273,038</u>		<u>170,234</u>	
		277,709		176,087	
Creditors: Amounts Falling Due Within One Year	8	<u>(9,323)</u>		<u>(35,660)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>268,386</u>		<u>140,427</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,899,429</u>		<u>2,735,830</u>
Creditors: Amounts Falling Due After More Than One Year	9		<u>(975,844)</u>		<u>(915,917)</u>
NET ASSETS			<u>1,923,585</u>		<u>1,807,539</u>
CAPITAL AND RESERVES					
Called up share capital	11		24		24
Profit and Loss Account			<u>1,923,561</u>		<u>1,807,515</u>
SHAREHOLDERS' FUNDS			<u>1,923,585</u>		<u>1,807,539</u>

SIRIUSDAWN LIMITED
Balance Sheet (continued)
As at 31 January 2018

For the year ending 31 January 2018 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 section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr COLIN MACKAY

20/10/2018

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

SIRIUSDAWN LIMITED
Notes to the Financial Statements
For The Year Ended 31 January 2018

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. 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 2017	355,100	13,359	368,459
Additions	228,024	739	228,763
As at 31 January 2018	<u>583,124</u>	<u>14,098</u>	<u>597,222</u>
Depreciation			
As at 1 February 2017	-	11,527	11,527
Provided during the period	-	643	643
As at 31 January 2018	<u>-</u>	<u>12,170</u>	<u>12,170</u>
Net Book Value			
As at 31 January 2018	<u>583,124</u>	<u>1,928</u>	<u>585,052</u>
As at 1 February 2017	<u>355,100</u>	<u>1,832</u>	<u>356,932</u>

SIRIUSDAWN LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2018

6. Investments

	Listed £
Cost	
As at 1 February 2017	2,238,471
Additions	391,584
Disposals	(533,592)
Revaluations	(50,472)
As at 31 January 2018	<u>2,045,991</u>
Provision	
As at 1 February 2017	-
As at 31 January 2018	<u>-</u>
Net Book Value	
As at 31 January 2018	<u>2,045,991</u>
As at 1 February 2017	<u>2,238,471</u>

The Investments shown in the accounts are at cost . The market valuation at 31 January 2018 was £ 3,444,739. (2017 £ 3,356,481.)

7. Debtors

	2018 £	2017 £
Due within one year		
Trade debtors	<u>4,671</u>	<u>5,853</u>
	<u>4,671</u>	<u>5,853</u>

8. Creditors: Amounts Falling Due Within One Year

	2018 £	2017 £
Corporation tax	8,323	34,710
Accruals and deferred income	<u>1,000</u>	<u>950</u>
	<u>9,323</u>	<u>35,660</u>

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

	2018 £	2017 £
Directors loan account	<u>975,844</u>	<u>915,917</u>

SIRIUSDAWN LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2018

10. Deferred Taxation

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

	2018	2017
	£	£
Deferred tax	-	12,374
	<u>-</u>	<u>12,374</u>
	<u>-</u>	<u>12,374</u>

11. Share Capital

			2018	2017
Allotted, Called up and fully paid			24	24
	Value	Number	2018	2017
Allotted, called up and fully paid	£		£	£
Ordinary shares	1.00	24	24	24

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.