REGISTERED NUMBER: SC482017 (Scotland)

Report of the Directors and

Unaudited Financial Statements

for the Year Ended 31 July 2017

for

Dunand Ltd

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for the Year Ended 31 July 2017

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Dunand Ltd

Company Information
for the Year Ended 31 July 2017

DIRECTORS:	N Ali T Ali
SECRETARY:	
REGISTERED OFFICE:	60 St Enoch Square Glasgow G1 4AG
REGISTERED NUMBER:	SC482017 (Scotland)
ACCOUNTANTS:	Ballantyne & Company Ltd Certified Accountants 60 St Enoch Square Glasgow Lanarkshire G1 4AG

Report of the Directors for the Year Ended 31 July 2017

The directors present their report with the financial statements of the company for the year ended 31 July 2017.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 August 2016 to the date of this report.

N Ali
T Ali

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

N Ali - Director

21 September 2017

Income Statement
for the Year Ended 31 July 2017

	Notes	31.7.17 £	31.7.16 £
TURNOVER		-	-
OPERATING PROFIT and PROFIT BEFORE TAXATION	3	-	-
Tax on profit	4	-	-
PROFIT FOR THE FINANCIAL YEAR		-	-

The notes form part of these financial statements

Other Comprehensive Income
for the Year Ended 31 July 2017

	Notes	31.7.17 £	31.7.16 £
PROFIT FOR THE YEAR		-	-
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		-	-

The notes form part of these financial statements

Balance Sheet
31 July 2017

	Notes	31.7.17 £	31.7.16 £
CURRENT ASSETS			
Cash at bank		**100**	100
TOTAL ASSETS LESS CURRENT LIABILITIES		**100**	100
CAPITAL AND RESERVES			
Called up share capital	5	**100**	100
SHAREHOLDERS' FUNDS		**100**	100

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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 in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 September 2017 and were signed on its behalf by:

N Ali - Director

The notes form part of these financial statements

Statement of Changes in Equity
for the Year Ended 31 July 2017

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 August 2015	100	-	100
Changes in equity			
Balance at 31 July 2016	100	-	100
Changes in equity			
Balance at 31 July 2017	100	-	100

The notes form part of these financial statements

1. STATUTORY INFORMATION

Dunand Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparation
These financial statements have been prepared in accordance with Financial Reporting Standard 101 "Reduced Disclosure Framework" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 101 "Reduced Disclosure Framework":

- the requirements of paragraphs 45(b) and 46 to 52 of IFRS 2 Share-based Payment;
- the requirements of paragraphs 62, B64(d), B64(e), B64(g), B64(h), B64(j) to B64(m), B64(n)(ii), B64(o)(ii), B64(p), B64(q)(ii), B66 and B67 of IFRS 3 Business Combinations;
- the requirements of paragraph 33(c) of IFRS 5 Non Current Assets Held for Sale and Discontinued Operations;
- the requirements of IFRS 7 Financial Instruments: Disclosures;
- the requirements of paragraphs 91 to 99 of IFRS 13 Fair Value Measurement;
- the requirement in paragraph 38 of IAS 1 Presentation of Financial Statements to present comparative information in respect of:
  - paragraph 79(a)(iv) of IAS 1;
  - paragraph 73(e) of IAS 16 Property, Plant and Equipment;
  - paragraph 118(e) of IAS 38 Intangible Assets;
  - paragraphs 76 and 79(d) of IAS 40 Investment Property; and
  - paragraph 50 of IAS 41 Agriculture;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D and 111 of IAS 1 Presentation of Financial Statements;
- the requirements of paragraphs 134 to 136 of IAS 1 Presentation of Financial Statements;
- the requirements of IAS 7 Statement of Cash Flows;
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- the requirements of paragraphs 17 and 18A of IAS 24 Related Party Disclosures;
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group;
- the requirements of paragraphs 134(d) to 134(f) and 135(c) to 135(e) of IAS 36 Impairments of Assets.

Taxation
Current taxes are based on the results shown in the financial statements and are calculated according to local tax rules, using tax rates enacted or substantially enacted by the balance sheet date.

3. PROFIT BEFORE TAXATION

The profit before taxation is stated after charging:

	31.7.17	31.7.16
	£	£

4. TAXATION

Analysis of tax expense
No liability to UK corporation tax arose for the year ended 31 July 2017 nor for the year ended 31 July 2016.

continued...

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**31.7.17** **£**	31.7.16 £
100	Ordinary	£1	**100**	100

Reconciliation of Equity
1 August 2015
(Date of Transition to FRS 101)

	UK GAAP £	Effect of transition to FRS 101 £	FRS 101 £
CURRENT ASSETS			
Cash at bank	100	-	100
TOTAL ASSETS LESS CURRENT LIABILITIES	100	-	100
NET ASSETS	100	-	100
CAPITAL AND RESERVES			
Called up share capital	100	-	100
SHAREHOLDERS' FUNDS	100	-	100

The notes form part of these financial statements

continued...

Reconciliation of Equity - continued
31 July 2016

	UK GAAP £	Effect of transition to FRS 101 £	FRS 101 £
CURRENT ASSETS			
Cash at bank	100	-	100
TOTAL ASSETS LESS CURRENT LIABILITIES	100	-	100
NET ASSETS	100	-	100
CAPITAL AND RESERVES			
Called up share capital	100	-	100
SHAREHOLDERS' FUNDS	100	-	100

The notes form part of these financial statements

Reconciliation of Profit
for the Year Ended 31 July 2016

	UK GAAP £	Effect of transition to FRS 101 £	FRS 101 £
TURNOVER	-	-	-
OPERATING PROFIT	-	-	-
and			
PROFIT BEFORE TAXATION	-	-	-
Tax on profit	-	-	-
PROFIT FOR THE FINANCIAL YEAR	-	-	-

The notes form part of these financial statements

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.