

REGISTERED NUMBER: SC501595 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2017

for

Devanha Entertainment And Consultancy
Limited

Devanha Entertainment And Consultancy
Limited (Registered number: SC501595)

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for the Year Ended 31 March 2017

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Devanha Entertainment And Consultancy Limited

Company Information
for the Year Ended 31 March 2017

DIRECTORS:

S J Newberry
Mrs M W G Newberry

REGISTERED OFFICE:

14 Devanha Terrace
Ferryhill
Aberdeen
Aberdeenshire
AB11 7TW

REGISTERED NUMBER:

SC501595 (Scotland)

ACCOUNTANTS:

JDD Chartered Accountants
5 Rubislaw Terrace
Aberdeen
Aberdeenshire
AB10 1XE

**Devanha Entertainment And Consultancy
Limited (Registered number: SC501595)**

Balance Sheet
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
FIXED ASSETS					
Tangible assets	4		9,928		1,276
CURRENT ASSETS					
Stocks		-		4,113	
Debtors	5	21,483		15,262	
Cash at bank		<u>7,029</u>		<u>300</u>	
		28,512		19,675	
CREDITORS					
Amounts falling due within one year	6	<u>35,978</u>		<u>20,485</u>	
NET CURRENT LIABILITIES			<u>(7,466)</u>		<u>(810)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,462		466
CREDITORS					
Amounts falling due after more than one year	7		(375)		-
PROVISIONS FOR LIABILITIES			<u>(1,986)</u>		<u>(255)</u>
NET ASSETS			<u>101</u>		<u>211</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	8		<u>1</u>		<u>111</u>
SHAREHOLDERS' FUNDS			<u>101</u>		<u>211</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 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.
- (b)

The notes form part of these financial statements

**Devanha Entertainment And Consultancy
Limited (Registered number: SC501595)**

Balance Sheet - continued
31 March 2017

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 December 2017 and were signed on its behalf by:

S J Newberry - Director

Devanha Entertainment And Consultancy Limited (Registered number: SC501595)

Notes to the Financial Statements
for the Year Ended 31 March 2017

1. STATUTORY INFORMATION

Devanha Entertainment And Consultancy Limited 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 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2016 - NIL).

**Devanha Entertainment And Consultancy
Limited (Registered number: SC501595)**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2016	1,418
Additions	<u>12,719</u>
At 31 March 2017	<u>14,137</u>
DEPRECIATION	
At 1 April 2016	142
Charge for year	<u>4,067</u>
At 31 March 2017	<u>4,209</u>
NET BOOK VALUE	
At 31 March 2017	<u>9,928</u>
At 31 March 2016	<u>1,276</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade debtors	-	10,051
Other debtors	<u>21,483</u>	<u>5,211</u>
	<u>21,483</u>	<u>15,262</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Hire purchase contracts	4,500	-
Trade creditors	(1)	1
Taxation and social security	28,679	12,685
Other creditors	<u>2,800</u>	<u>7,799</u>
	<u>35,978</u>	<u>20,485</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.17 £	31.3.16 £
Hire purchase contracts	<u>375</u>	<u>-</u>

**Devanha Entertainment And Consultancy
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

8. RESERVES

	Retained earnings £
At 1 April 2016	111
Profit for the year	32,350
Dividends	(32,460)
At 31 March 2017	<u>1</u>

9. RELATED PARTY DISCLOSURES

The directors operate current accounts with the company. As at the period end, both directors owed £5,870 to the company. The combined debit balance of the accounts was £11,739 (2016 - £6,299 credit).

10. ULTIMATE CONTROLLING PARTY

Both directors had joint control of the company, with each holding 50% of the voting rights.

11. GOING CONCERN

Although the company has net current liabilities of £7,466 the directors feel it is appropriate to continue to prepare the accounts on a going concern basis. The directors have agreed that they will continue to support the company as necessary to ensure any creditors are settled in a timely manner.

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.