

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Devanha Entertainment And Consultancy
Limited

Devanha Entertainment And Consultancy
Limited (Registered number: SC501595)

Contents of the Financial Statements
for the Year Ended 31 March 2018

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6

Devanha Entertainment And Consultancy Limited

Company Information
for the Year Ended 31 March 2018

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)

Report of the Directors
for the Year Ended 31 March 2018

The directors present their report with the financial statements of the company for the year ended 31 March 2018.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of engineering consultancy services.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2017 to the date of this report.

S J Newberry
Mrs M W G Newberry

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:

S J Newberry - Director

29 March 2019

Devanha Entertainment And Consultancy
Limited (Registered number: SC501595)

Income Statement
for the Year Ended 31 March 2018

	Notes	31.3.18 £	31.3.17 £
TURNOVER		127,953	77,177
Cost of sales		<u>3,921</u>	<u>5,427</u>
GROSS PROFIT		124,032	71,750
Administrative expenses		<u>77,261</u>	<u>29,921</u>
OPERATING PROFIT	4	46,771	41,829
Interest receivable and similar income		<u>1</u>	<u>-</u>
		46,772	41,829
Interest payable and similar expenses		<u>166</u>	<u>1,036</u>
PROFIT BEFORE TAXATION		46,606	40,793
Tax on profit		<u>9,030</u>	<u>8,443</u>
PROFIT FOR THE FINANCIAL YEAR		<u>37,576</u>	<u>32,350</u>

The notes form part of these financial statements

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

Balance Sheet
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	5		10,419		9,928
CURRENT ASSETS					
Debtors	6	35,952		21,483	
Cash at bank		<u>4,517</u>		<u>7,029</u>	
		40,469		28,512	
CREDITORS					
Amounts falling due within one year	7	<u>48,685</u>		<u>35,978</u>	
NET CURRENT LIABILITIES			<u>(8,216)</u>		<u>(7,466)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,203		2,462
CREDITORS					
Amounts falling due after more than one year	8		-		(375)
PROVISIONS FOR LIABILITIES			<u>(1,986)</u>		<u>(1,986)</u>
NET ASSETS			<u>217</u>		<u>101</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>117</u>		<u>1</u>
			<u>217</u>		<u>101</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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)

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

Balance Sheet - continued
31 March 2018

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 29 March 2019 and were signed on its behalf by:

S J Newberry - Director

The notes form part of these financial statements

Devanha Entertainment And Consultancy Limited (Registered number: SC501595)

Notes to the Financial Statements
for the Year Ended 31 March 2018

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

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 (2017 - 2).

4. OPERATING PROFIT

The operating profit is stated after charging:

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	<u>5,358</u>	<u>4,067</u>

**Devanha Entertainment And Consultancy
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2017	14,137
Additions	<u>5,849</u>
At 31 March 2018	<u>19,986</u>
DEPRECIATION	
At 1 April 2017	4,209
Charge for year	<u>5,358</u>
At 31 March 2018	<u>9,567</u>
NET BOOK VALUE	
At 31 March 2018	<u>10,419</u>
At 31 March 2017	<u>9,928</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Other debtors	<u>35,952</u>	<u>21,483</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Hire purchase contracts	801	4,500
Trade creditors	-	(1)
Taxation and social security	45,084	28,679
Other creditors	<u>2,800</u>	<u>2,800</u>
	<u>48,685</u>	<u>35,978</u>

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

	31.3.18	31.3.17
	£	£
Hire purchase contracts	<u>-</u>	<u>375</u>

9. RELATED PARTY DISCLOSURES

The directors operate current accounts with the company. As at the period end, both directors owed £11,180 (2017 - £5,870) to the company. The combined debit balance of the accounts was £22,360 (2017 - £11,739).

10. ULTIMATE CONTROLLING PARTY

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

**Devanha Entertainment And Consultancy
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. GOING CONCERN

Although the company has net current liabilities of £8,216 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.