

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**1 FEBRUARY 2022 TO 30 JANUARY 2023**

**FOR**

**D A H (GLASGOW) LIMITED**

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FOR THE PERIOD 1 FEBRUARY 2022 TO 30 JANUARY 2023**

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**D A H (GLASGOW) LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 1 FEBRUARY 2022 TO 30 JANUARY 2023**

**DIRECTOR:** J Argue

**REGISTERED OFFICE:** 6th Floor, Gordon Chambers  
90 Mitchell Street  
Glasgow  
G1 3NQ

**REGISTERED NUMBER:** SC370219 (Scotland)

**ACCOUNTANTS:** Cornerstone Glasgow Ltd  
6th Floor  
Gordon Chambers  
90 Mitchell Street  
Glasgow  
Lanarkshire  
G1 3NQ

**D A H (GLASGOW) LIMITED (REGISTERED NUMBER: SC370219)****BALANCE SHEET  
30 JANUARY 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>52,802</b>		61,592
<b>CURRENT ASSETS</b>					
Debtors	5	<b>164,139</b>		153,081	
Cash at bank and in hand		<u><b>32,164</b></u>		<u>22,556</u>	
		<b>196,303</b>		<b>175,637</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>34,034</b></u>		<u>24,833</u>	
<b>NET CURRENT ASSETS</b>			<u><b>162,269</b></u>		<u>150,804</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>215,071</b>		212,396
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<b>(22,744)</b>		(31,038)
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>(757)</b></u>		<u>(1,997)</u>
<b>NET ASSETS</b>			<u><b>191,570</b></u>		<u>179,361</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>100</b>		100
Retained earnings			<u><b>191,470</b></u>		<u>179,261</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>191,570</b></u>		<u>179,361</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 January 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 January 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

**BALANCE SHEET - continued**  
**30 JANUARY 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 October 2023 and were signed by:

Mrs S McLeish - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 FEBRUARY 2022 TO 30 JANUARY 2023**

**1. STATUTORY INFORMATION**

D A H (Glasgow) 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Freehold property	- 2% on a straight line basis
Fixtures and fittings	- 15% on a reducing balance basis
Motor vehicles	- 25% on a reducing balance basis
Computer equipment	- 33% on a straight line basis

**Taxation**

Taxation for the period 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 period 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 period was 3 (2022 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 FEBRUARY 2022 TO 30 JANUARY 2023

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 February 2022	50,850	43,531	94,381
Additions	-	300	300
Disposals	-	(22,090)	(22,090)
At 30 January 2023	<u>50,850</u>	<u>21,741</u>	<u>72,591</u>
<b>DEPRECIATION</b>			
At 1 February 2022	1,017	31,772	32,789
Charge for period	1,017	1,142	2,159
Eliminated on disposal	-	(15,159)	(15,159)
At 30 January 2023	<u>2,034</u>	<u>17,755</u>	<u>19,789</u>
<b>NET BOOK VALUE</b>			
At 30 January 2023	<u>48,816</u>	<u>3,986</u>	<u>52,802</u>
At 31 January 2022	<u>49,833</u>	<u>11,759</u>	<u>61,592</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>164,139</u>	<u>153,081</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	6,924	6,923
Taxation and social security	21,372	12,277
Other creditors	<u>5,738</u>	<u>5,633</u>
	<u>34,034</u>	<u>24,833</u>

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

	2023 £	2022 £
Bank loans	<u>22,744</u>	<u>31,038</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value: £1	2023 £	2022 £
Number:	Class:			
100	Ordinary		<u>100</u>	<u>100</u>

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.