REGISTERED NUMBER: 03905967 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2020

for

Dotsand Limited

Contents of the Financial Statements
for the Year Ended 30 June 2020

Company Information
for the Year Ended 30 June 2020

DIRECTOR:	V A De Mollinedo Ceno
REGISTERED OFFICE:	Birchin Court 20 Birchin Lane London EC3V 9DJ
REGISTERED NUMBER:	03905967 (England and Wales)
ACCOUNTANTS:	Adbell International Limited Birchin Court 20 Birchin Lane London EC3V 9DJ

Balance Sheet
30 June 2020

	Notes	30.6.20 €	30.6.19 €
FIXED ASSETS			
Investment property	4	236,516	236,516
CURRENT ASSETS			
Debtors	5	29,808	26,231
Cash at bank		-	3,578
		29,808	29,809
CREDITORS			
Amounts falling due within one year	6	(51,942)	(48,305)
NET CURRENT LIABILITIES		(22,134)	(18,496)
TOTAL ASSETS LESS CURRENT LIABILITIES		214,382	218,020
CAPITAL AND RESERVES			
Called up share capital		1,443	1,443
Retained earnings		212,939	216,577
SHAREHOLDERS' FUNDS		214,382	218,020

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 25 June 2021 and were signed by:

V A De Mollinedo Ceno - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2020

1. STATUTORY INFORMATION

Dotsand Limited is a private company, limited by shares , registered in England and Wales. 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
The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2006. The financial statements have been prepared under the historical cost convention except for the modification to fair value for the revaluation of the investment property.

The company's functional and presentation currency is € Euro.

Significant judgements and estimates
Preparation of the financial statements requires management to make significant judgements and estimates.

Financial instruments
Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Financial assets are reduced for provision, for impairment, if required.

Investment property
Investment properties are included in the balance sheet at cost.

Although this accounting policy is in accordance with the applicable accounting standard, FRS102, accounting for investment properties is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the director compliance with standard in necessary for the financial statements to give true and fair view. Depreciation or amortisation is only one of many factors reflected in annual valuation and the amount of this, which might otherwise have been charged, cannot be separately identified or quantified.

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.

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2. ACCOUNTING POLICIES - continued

Foreign currencies
Assets and liabilities in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into euro at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going concern
The financial statements are prepared on the basis of the going concern, which assumes that the company will be in operational existence for the foreseeable future. This depends upon continued support of the shareholders. The financial statements do not include any adjustments that would result if such support is withdrawn.

Debtors and creditors
Short term debtors and creditors are recognised initially at fair value.

Cash and cash equivalents
Cash and cash equivalents in the balance sheet comprise cash at banks and in hand.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2019 - NIL).

4. INVESTMENT PROPERTY

	Total
	€
FAIR VALUE	
At 1 July 2019	
and 30 June 2020	236,516
NET BOOK VALUE	
At 30 June 2020	236,516
At 30 June 2019	236,516

The director believes the open market value does not differ to the cost for investment property held as at 30.06.2020.

Fair value at 30 June 2020 is represented by:

	€
Valuation in 2017	236,516

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.20	30.6.19
	€	€
Other debtors	29,808	26,231

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.20	30.6.19
	€	€
Taxation and social security	-	46,965
Other creditors	51,942	1,340
	51,942	48,305

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7. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is V A De Mollinedo Ceno.