

**ANDALUCIA.COM LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

Devonports LAS Accountants Ltd  
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SS2 6HZ

**ANDALUCIA.COM LIMITED**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**ANDALUCIA.COM LIMITED**  
**Balance Sheet**  
**As At 31 December 2022**

**Registered number:** 04317000

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>4</b>		2,057		2,057
Investments	<b>5</b>		36,500		36,500
			38,557		38,557
<b>CURRENT ASSETS</b>					
Stocks	<b>6</b>	2,289		-	
Debtors	<b>7</b>	65,003		67,059	
Cash at bank and in hand		729		866	
		68,021		67,925	
<b>Creditors: Amounts Falling Due Within One Year</b>					
	<b>8</b>	(565 )		(689 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			67,456		67,236
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			106,013		105,793
<b>NET ASSETS</b>					
			106,013		105,793
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>	1,055		1,055	
Share premium account		102,300		102,300	
Profit and Loss Account		2,658		2,438	
<b>SHAREHOLDERS' FUNDS</b>					
			106,013		105,793

**ANDALUCIA.COM LIMITED**  
**Balance Sheet (continued)**  
**As At 31 December 2022**

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For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Christopher Chaplow

Director

27/09/2023

The notes on pages 3 to 5 form part of these financial statements.

**ANDALUCIA.COM LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

ANDALUCIA.COM LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 04317000 . The registered office is Ed Puertsol 2-18, Ave Del Carmen, Estepona, Malaga 29680.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are .... It is amortised to profit and loss account over its estimated economic life of .... years.

**2.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2021: 1)

**ANDALUCIA.COM LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**4. Intangible Assets**

	<b>Other £</b>
<b>Cost</b>	
As at 1 January 2022	2,057
As at 31 December 2022	<u>2,057</u>
<b>Net Book Value</b>	
As at 31 December 2022	<u>2,057</u>
As at 1 January 2022	<u>2,057</u>

**5. Investments**

	<b>Listed £</b>
<b>Cost</b>	
As at 1 January 2022	36,500
As at 31 December 2022	<u>36,500</u>
<b>Provision</b>	
As at 1 January 2022	-
As at 31 December 2022	<u>-</u>
<b>Net Book Value</b>	
As at 31 December 2022	<u>36,500</u>
As at 1 January 2022	<u>36,500</u>

**6. Stocks**

	<b>2022 £</b>	<b>2021 £</b>
Work in progress	2,289	-
	<u>2,289</u>	<u>-</u>

**7. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Trade debtors	48,517	51,067
Other debtors	9,000	9,000
Amounts Due from Subsidiary Undertaking	7,486	6,992
	<u>65,003</u>	<u>67,059</u>

**ANDALUCIA.COM LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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**8. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	565	689
	<u>565</u>	<u>689</u>

**9. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1,055	1,055
	<u>1,055</u>	<u>1,055</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.