Registered number
04317000

Andalucia.com Limited

Filleted Accounts

31 December 2020

Andalucia.com Limited

Registered number: 04317000

Balance Sheet

as at 31 December 2020

	Notes		2020		2019
			£		£
Fixed assets					
Intangible assets	3		2,057		2,057
Investments	4		36,500		36,500
			38,557		38,557
Current assets					
Debtors	5	67,484		65,342	
Cash at bank and in hand		474		1,598	
		67,958		66,940	
Creditors: amounts falling due within one year	6	(1,028)		(451)	
Net current assets			66,930		66,489
Net assets			105,487		105,046
Capital and reserves					
Called up share capital			1,055		1,055
Share premium			102,300		102,300
Profit and loss account			2,132		1,691
Shareholders' funds			105,487		105,046

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Christopher John Chaplow

Director

Approved by the board on 29 September 2021

Andalucia.com Limited

Notes to the Accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

	2020 Number	2019 Number
Average number of persons employed by the company	6	6

3 Intangible fixed assets

Goodwill:	£
Cost	
At 1 January 2020	2,057
At 31 December 2020	2,057
Amortisation	
At 31 December 2020	-
Net book value	
At 31 December 2020	2,057
At 31 December 2019	2,057

The Directors consider that the 'value of a domain name' (andalucia.biz) at the balance sheet date is not less than the original purchase price paid in August 2010.

4 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 January 2020	36,500
At 31 December 2020	36,500

5 Debtors

	2020 £	2019 £

Trade debtors	51,492	49,192
Amounts owed by group undertakings and undertakings in which the company has a participating interest	6,992	6,992
Other debtors	9,000	9,158
	67,484	65,342

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	1,028	451

7 Other information

Andalucia.com Limited is a private company limited by shares and incorporated in England. Its registered office is:

Cumberland House

24-28 Baxter Avenue

Southend on Sea

Essex

SS2 6HZ