

**REGISTERED NUMBER: 08086549 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022  
FOR  
DCH MALLORCA LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**DCH MALLORCA LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**DIRECTORS:**

Mr D J House  
Mrs C House  
Mr W J House  
Miss M L House  
Dr E K House

**SECRETARY:**

Mr D J House

**REGISTERED OFFICE:**

The Bramblings  
Moor End  
Frieth  
Henley-on-thames  
Oxfordshire  
RG9 6PS

**REGISTERED NUMBER:**

08086549 (England and Wales)

**ACCOUNTANTS:**

Richardson Jones  
Chartered Accountants  
Mercury House  
19-21 Chapel Street  
Marlow  
Buckinghamshire  
SL7 3HN

**DCH MALLORCA LIMITED (REGISTERED NUMBER: 08086549)****BALANCE SHEET  
30 SEPTEMBER 2022**

|  | Notes | 30.9.22<br>€   | €                | 30.9.21<br>€   | €                |
|--|-------|----------------|------------------|----------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                |                  |                |                  |
| Investment property                          | 4     |                | 650,000          |                | 486,677          |
| <b>CREDITORS</b>                             |       |                |                  |                |                  |
| Amounts falling due within one year          | 5     | <u>486,605</u> |                  | <u>486,605</u> |                  |
| <b>NET CURRENT LIABILITIES</b>               |       |                | <u>(486,605)</u> |                | <u>(486,605)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>163,395</u>   |                | <u>72</u>        |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                  |                |                  |
| Called up share capital                      |       |                | 72               |                | 72               |
| Revaluation reserve                          | 6     |                | <u>163,323</u>   |                | <u>-</u>         |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>163,395</u>   |                | <u>72</u>        |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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
- (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 Board of Directors and authorised for issue on 25 April 2023 and were signed on its behalf by:

Mr D J House - Director

Mrs C House - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**1. STATUTORY INFORMATION**

DCH Mallorca 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**

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 as modified by the revaluation of certain assets.

**Investment property**

Investment property is shown at cost or market value where the latter differs materially from cost. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**4. INVESTMENT PROPERTY**

|                       | Total<br>€     |
|-----------------------|----------------|
| <b>FAIR VALUE</b>     |                |
| At 1 October 2021     | 486,677        |
| Revaluations          | <u>163,323</u> |
| At 30 September 2022  | <u>650,000</u> |
| <b>NET BOOK VALUE</b> |                |
| At 30 September 2022  | <u>650,000</u> |
| At 30 September 2021  | <u>486,677</u> |

Fair value at 30 September 2022 is represented by:

|                   | €              |
|-------------------|----------------|
| Valuation in 2022 | 163,323        |
| Cost              | <u>486,677</u> |
|                   | <u>650,000</u> |

If the investment property had not been revalued it would have been included at the following historical cost:

|      | 30.9.22<br>€   | 30.9.21<br>€   |
|------|----------------|----------------|
| Cost | <u>486,677</u> | <u>486,677</u> |

The investment was valued on an open market basis on 30 September 2022 by the directors.

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                          | 30.9.22<br>€   | 30.9.21<br>€   |
|--------------------------|----------------|----------------|
| Directors' loan accounts | <u>486,605</u> | <u>486,605</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**6. RESERVES**

|                      |                        |
|----------------------|------------------------|
|                      | Revaluation<br>reserve |
|                      | €                      |
| Investment property  | <u>163,323</u>         |
| At 30 September 2022 | <u><u>163,323</u></u>  |

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The company was formed as a special purpose vehicle for the purchase of an overseas holiday home for the enjoyment of the directors/company owners and their family and for no other purpose. It is not available for rental on a commercial basis to any other person(s). Consequently, no profit or loss arises and the costs of running the property are met personally by the directors.

**8. ULTIMATE CONTROLLING PARTY**

The controlling party is the directors.

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.