

# Delphinia Limited

Unaudited Abbreviated Accounts  
for the Year Ended 31 December 2015

# **Delphinia Limited**

## **Contents**

Abbreviated Balance Sheet

[1](#)

Notes to the Abbreviated Accounts

[2](#)

**Delphinia Limited**  
**(Registration number: 04465433)**  
**Abbreviated Balance Sheet as at 31 December 2015**

|  | <b>Note</b>       | <b>2015<br/>£</b> | <b>2014<br/>£</b> |
|--|-------------------|-------------------|-------------------|
| <b>Current assets</b>                          |                   |                   |                   |
| Debtors  |                   | 2,155             | 3,387             |
| Creditors: Amounts falling due within one year |                   | (4,677)           | (3,637)           |
| Net liabilities                                |                   | <u>(2,522)</u>    | <u>(250)</u>      |
| <b>Capital and reserves</b>                    |                   |                   |                   |
| Called up share capital                        | <a href="#">2</a> | 1                 | 1                 |
| Profit and loss account                        |                   | <u>(2,523)</u>    | <u>(251)</u>      |
| Shareholders' deficit                          |                   | <u>(2,522)</u>    | <u>(250)</u>      |

For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the director on 25 August 2016

.....  
C Abecassis  
Director

The notes on page [2](#) form an integral part of these financial statements.  
Page 1

# Delphinia Limited

## Notes to the Abbreviated Accounts

### 1 Accounting policies

#### Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### Exemption from preparing a cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

#### Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

#### Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

#### Foreign currency

The company's accounting records are maintained in Pounds Sterling. Transactions in other currencies are converted at the rate ruling at the date of the transaction. Monetary assets and liabilities are converted at the rate of exchange ruling at the balance sheet date. Any material gains or losses resulting from the conversion are taken to the profit and loss account.

### 2 Share capital

#### Allotted, called up and fully paid shares

|                            | 2015 |   | 2014 |   |
|----------------------------|------|---|------|---|
|                            | No.  | £ | No.  | £ |
| Ordinary shares of £1 each | 1    | 1 | 1    | 1 |