

# Delphinia Limited

Unaudited Filleted Abridged Financial Statements

for the Year Ended 31 December 2022

# Delphinia Limited

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# Delphinia Limited

## Company Information

|                          |   |
|--------------------------|---|
| <b>Director</b>          | C Abecassis   |
| <b>Registered office</b> | 5th Floor<br>86 Jermyn Street<br>London<br>SW1Y 6AW             |
| <b>Accountants</b>       | Verfides<br>5th Floor<br>86 Jermyn Street<br>London<br>SW1Y 6AW |

# Delphinia Limited

## (Registration number: 04465433) Abridged Balance Sheet as at 31 December 2022

|   | Note | 2022<br>£       | 2021<br>£       |
|---|------|-----------------|-----------------|
| <b>Creditors:</b> Amounts falling due within one year |      | (29,133)        | (25,834)        |
| <b>Accruals and deferred income</b>                   |      | <u>(2,180)</u>  | <u>(2,214)</u>  |
| <b>Net liabilities</b>                                |      | <u>(31,313)</u> | <u>(28,048)</u> |
| <b>Capital and reserves</b>                           |      |                 |                 |
| Called up share capital                               |      | 1               | 1               |
| Retained earnings                                     |      | <u>(31,314)</u> | <u>(28,049)</u> |
| Shareholders' deficit                                 |      | <u>(31,313)</u> | <u>(28,048)</u> |

For the financial 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.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 26 September 2023

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C Abecassis

Director

# **Delphinia Limited**

## **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 December 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

5th Floor  
86 Jermyn Street  
London  
SW1Y 6AW

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

These financial statements are prepared in Pounds Sterling which is the functional currency of the company and are rounded to the nearest whole Pound.

#### **Going concern**

The financial statements have been prepared on a going concern basis.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

# **Delphinia Limited**

## **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 December 2022**

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **Financial instruments**

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 1).