

Registered number: 03268911

**Humatt Limited**

**Unaudited**

**Directors' Report and Financial Statements**

**For the Year Ended 31 December 2022**

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**Humatt Limited**

**Company Information**

<b>Directors</b>	B Chaing K Johnson
<b>Registered number</b>	03268911
<b>Registered office</b>	43 Friends Road Croydon United Kingdom CR0 1ED

**Directors' Report  
For the Year Ended 31 December 2022**

The directors present their report and the financial statements for the year ended 31 December 2022.

**Principal activity**

The company was dormant throughout the year.

**Profit and loss account**

The company has not traded during the year or the preceding financial year. During these periods, the company recieved no income and incurred no expenditure and therefore made neither profit nor loss. Therefore no profit and loss account has been presented in the financial statements.

**Directors**

The directors who served during the year were:

B Chaing  
K Johnson

**Small companies provision statement**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 22 September 2023 and signed on its behalf.

.....  
K Johnson  
Director

**Balance Sheet**  
**As at 31 December 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Investments	3	50,000	50,000
		<u>50,000</u>	<u>50,000</u>
<b>Net assets</b>			
		<u>50,000</u>	<u>50,000</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		49,900	49,900
		<u>50,000</u>	<u>50,000</u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 22 September 2023.

.....  
K Johnson  
Director

The notes on pages 4 to 7 form part of these financial statements.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**1. General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

43 Friends Road

Croydon

United Kingdom

CR0 1ED

**2. Accounting policies**

**2.1 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.

**2.2 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

**2.3 Exemption from preparing group accounts**

These financial statements present information about the company as an individual undertaking and not about its group. The company has taken advantage of the exemption provided by Section 400 of the Companies Act 2006 and has not prepared group accounts because it is a wholly owned subsidiary of Cathay Investments 2 Limited, which prepares consolidated financial statements which are publicly available.

**2.4 Investments**

Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

**2.5 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.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**2. Accounting policies (continued)**

**2.6 Financial instruments**

**Classification**

Financial assets, liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Recognition and measurement**

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments that have no stated interest rate (and do not constitute a financing transaction) and are classified as payable or receivable within one year are initially measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**3. Investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 January 2022	50,000
At 31 December 2022	<u>50,000</u>
<b>Net book value</b>	
At 31 December 2022	<u>50,000</u>
At 31 December 2021	<u>50,000</u>
<b>Subsidiary undertaking</b>	

The following was a subsidiary undertaking of the company:

<b>Name</b>	<b>Registered office</b>	<b>Principal activity</b>	<b>Class of shares</b>	<b>Holding</b>
Buttons Bear and Friends Limited	43 Friends Road, Croydon, United Kingdom, CR0 1ED	Dormant	Ordinary	100 %

**4. Share capital**

	<b>2022 £</b>	<b>2021 £</b>
<b>Allotted, called up and fully paid</b>		
100 (2021 - 100) Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**5. Related party transactions**

**Summary of transactions with other related parties**

The company has taken advantage of the exemption in Section 33 of FRS 102 from disclosing transactions with other wholly owned members of the group.



**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

**6. Parent and ultimate parent undertaking and controlling party**

The company's immediate parent is Cathay Investments 2 Limited, incorporated in England and Wales.

The ultimate parent company is Chaing Equities Limited, incorporated in England and Wales.

The most senior parent entity producing publicly available financial statements is Chaing Equities Limited. These financial statements are available upon request from 43 Friends Road, Croydon, United Kingdom, CR0 1ED.

The ultimate controlling party is B Chaing and members of his close family, who control, directly or indirectly, 100% of the share capital in Chaing Equities Limited.

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.