

**Unaudited Financial Statements**  
**for the Year Ended 5 October 2021**  
**for**  
**K. A. Holt Limited**

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for the Year Ended 5 October 2021**

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**Director:** Mrs K Wood

**Secretary:** Mrs K Wood

**Registered office:** Hannaford House  
Kennford  
Exeter  
Devon  
EX6 7XZ

**Registered number:** 03362005 (England and Wales)

**Accountants:** Moore Thompson  
Bank House  
Broad Street  
Spalding  
Lincolnshire  
PE11 1TB

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
K. A. Holt Limited**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of financial position. Readers are cautioned that the Income statement and certain other primary statements and the Report of the director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K. A. Holt Limited for the year ended 5 October 2021 which comprise the Statement of income and retained earnings, Statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of K. A. Holt Limited in accordance with the terms of our engagement letter dated 21 January 2019. Our work has been undertaken solely to prepare for your approval the financial statements of K. A. Holt Limited and state those matters that we have agreed to state to the director of K. A. Holt Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K. A. Holt Limited and its director for our work or for this report.

It is your duty to ensure that K. A. Holt Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of K. A. Holt Limited. You consider that K. A. Holt Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of K. A. Holt Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Moore Thompson  
Bank House  
Broad Street  
Spalding  
Lincolnshire  
PE11 1TB

30 June 2022

**Statement of Financial Position**  
**5 October 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	5		23,018		23,179
<b>Current assets</b>					
Debtors	6	1,398,654		1,399,974	
Cash at bank		<u>1,736</u>		<u>1,736</u>	
		1,400,390		1,401,710	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>10,268</u>		<u>10,238</u>	
<b>Net current assets</b>			<u>1,390,122</u>		<u>1,391,472</u>
<b>Total assets less current liabilities</b>			<u>1,413,140</u>		<u>1,414,651</u>
<b>Capital and reserves</b>					
Called up share capital	8		1,440,283		1,440,283
Retained earnings	9		<u>(27,143)</u>		<u>(25,632)</u>
<b>Shareholders' funds</b>			<u>1,413,140</u>		<u>1,414,651</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 October 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Statement of income and retained earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 June 2022 and were signed by:

Mrs K Wood - Director

**Notes to the Financial Statements  
for the Year Ended 5 October 2021**

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**1. Statutory information**

K. A. Holt 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. Statement of compliance**

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.

**3. Accounting policies**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**4. Employees and directors**

The average number of employees during the year was 1 (2020 - 1) .

Notes to the Financial Statements - continued  
for the Year Ended 5 October 20215. **Tangible fixed assets**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 6 October 2020 and 5 October 2021	<u>64,160</u>	<u>32,455</u>	<u>5,141</u>	<u>101,756</u>
<b>Depreciation</b>				
At 6 October 2020	42,054	31,449	5,074	78,577
Charge for year	-	151	10	161
At 5 October 2021	<u>42,054</u>	<u>31,600</u>	<u>5,084</u>	<u>78,738</u>
<b>Net book value</b>				
At 5 October 2021	<u>22,106</u>	<u>855</u>	<u>57</u>	<u>23,018</u>
At 5 October 2020	<u>22,106</u>	<u>1,006</u>	<u>67</u>	<u>23,179</u>

6. **Debtors: amounts falling due within one year**

	2021 £	2020 £
Other debtors	<u>1,398,654</u>	<u>1,399,974</u>

7. **Creditors: amounts falling due within one year**

	2021 £	2020 £
Directors' loan accounts	8,978	8,978
Accruals	<u>1,290</u>	<u>1,260</u>
	<u>10,268</u>	<u>10,238</u>

8. **Called up share capital**

Allotted, issued and fully paid:		Nominal value:	2021 £	2020 £
Number:	Class:	£1		
1,440,283	Ordinary		<u>1,440,283</u>	<u>1,440,283</u>

9. **Reserves**

	Retained earnings £
At 6 October 2020	(25,632)
Deficit for the year	<u>(1,511)</u>
At 5 October 2021	<u>(27,143)</u>

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.