

Greenhurst Holdings Limited
Filleted Unaudited Financial Statements
30 April 2018

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Greenhurst Holdings Limited

Financial Statements

Year ended 30 April 2018

Contents	Page
Statement of financial position	1
Notes to the financial statements	2

Greenhurst Holdings Limited

Statement of Financial Position

30 April 2018

	Note	2018 £	2017 £
Fixed assets			
Investments	4	279,001	279,001
Current assets			
Cash at bank and in hand		200	200
Net current assets		200	200
Total assets less current liabilities		<u>279,201</u>	<u>279,201</u>
Capital and reserves			
Called up share capital		200	200
Profit and loss account		<u>279,001</u>	<u>279,001</u>
Shareholders funds		<u>279,201</u>	<u>279,201</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

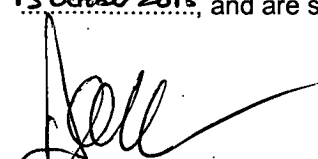
In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 April 2018 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on ~~15 October 2018~~, and are signed on behalf of the board by:


Mr D H John
Director

Company registration number: 03727291

The notes on pages 2 to 3 form part of these financial statements.

Greenhurst Holdings Limited

Notes to the Financial Statements

Year ended 30 April 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Greenhurst Stables, Heol Y Pentre, Pentyrch, Cardiff, CF15 9QE.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Consolidation

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Greenhurst Holdings Limited

Notes to the Financial Statements *(continued)*

Year ended 30 April 2018

4. Investments

	Shares in group undertakings £
Cost	
At 1 May 2017 and 30 April 2018	<u>279,001</u>
Impairment	
At 1 May 2017 and 30 April 2018	<u>—</u>
Carrying amount	
At 30 April 2018	<u>279,001</u>
At 30 April 2017	<u>279,001</u>

5. Ultimate controlling party

Mr D H John, the director, controls the company.

6. Subsidiary companies

At 30 April 2018 the company held all of the issued shares in Offerserve Limited and Rent a Plant Limited. The company has produced accounts which show only the affairs of the company and not the group as the group falls within the definition of a small group and is therefore exempted from the requirement to produce consolidated accounts. Offerserve Limited reported a profit after taxation of £66,043 for the year ended 30 April 2018 and had a balance sheet value of £1,373,507 at 30 April 2018. Rent a a Plant Limited was dormant for the year ended 30 April 2018 and had a balance sheet value of £1 at 30 April 2018.