

REGISTERED NUMBER: 06860094 (England and Wales)

**REPORT OF THE DIRECTOR AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2018**  
**FOR**  
**HOLEPROOF INDEPENDENT REVIEWING OFFICERS**  
**LIMITED**

**HOLEPROOF INDEPENDENT REVIEWING OFFICERS**  
**LIMITED (REGISTERED NUMBER: 06860094)**

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**FOR THE YEAR ENDED 30TH APRIL 2018**

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**HOLEPROOF INDEPENDENT REVIEWING OFFICERS**  
**LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30TH APRIL 2018**

**DIRECTOR:** Ms S R Graham

**REGISTERED OFFICE:** Manufactory House  
Bell Lane  
Hertford  
Hertfordshire  
SG14 1BP

**REGISTERED NUMBER:** 06860094 (England and Wales)

**ACCOUNTANTS:** Cook and Partners Limited  
Chartered Accountants  
32 Rye Street  
Bishop's Stortford  
Hertfordshire  
CM23 2HG

**HOLEPROOF INDEPENDENT REVIEWING OFFICERS**  
**LIMITED (REGISTERED NUMBER: 06860094)**

**REPORT OF THE DIRECTOR**  
**FOR THE YEAR ENDED 30TH APRIL 2018**

The director presents her report with the financial statements of the company for the year ended 30th April 2018.

**DIRECTOR**

Ms S R Graham held office during the whole of the period from 1st May 2017 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

Ms S R Graham - Director

10th December 2018

**HOLEPROOF INDEPENDENT REVIEWING OFFICERS**  
**LIMITED (REGISTERED NUMBER: 06860094)**

**BALANCE SHEET**  
**30TH APRIL 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		5,655		4,495
<b>CURRENT ASSETS</b>					
Debtors	5	500		500	
Cash at bank		<u>4,783</u>		<u>10,171</u>	
		5,283		10,671	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>2,848</u>		<u>8,509</u>	
<b>NET CURRENT ASSETS</b>			<u>2,435</u>		<u>2,162</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>8,090</u>		<u>6,657</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>8,089</u>		<u>6,656</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>8,090</u>		<u>6,657</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 10th December 2018 and were signed by:

Ms S R Graham - Director

The notes form part of these financial statements

**HOLEPROOF INDEPENDENT REVIEWING OFFICERS  
LIMITED (REGISTERED NUMBER: 06860094)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2018**

**1. STATUTORY INFORMATION**

Holeproof Independent Reviewing Officers 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.

**2. ACCOUNTING POLICIES**

**Accounting convention**

These financial statements for the year ended 30 April 2017 are the first financial statements that comply with FRS 102 Section 1A. The date of transition is 01 May 2016. The transition to FRS 102 Section 1A small entities has resulted in different accounting policies to those used previously. There is no material impact on opening equity and profit for the comparative period.

**Going Concern Justification**

The directors have assessed various factors and risks affecting the company and its ability in these difficult economic times to continue to trade as a going concern. The directors have not identified any material uncertainties or risks related to events or conditions that could affect the carrying values of the company's assets and liabilities as at the balance sheet date. Therefore the financial statements for the year ended 30 April 2017 have been prepared using the going concern basis of accounting.

**Revenue**

Revenue - Described as turnover - is the value of goods (net of VAT) provided to customers during the year, plus the value of work (net of VAT) performed during the year with respect to services.

Revenue is recognised on the provision of services once completed.

**Tangible fixed assets**

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

Fixtures and fittings                      - 25% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**First year adoption**

The company adopted FRS 102 from 01/05/2016 onwards.

There are no material impacts of this change in the comparative figures.

**HOLEPROOF INDEPENDENT REVIEWING OFFICERS**  
**LIMITED (REGISTERED NUMBER: 06860094)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH APRIL 2018**

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1 ) .

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1st May 2017	18,717
Additions	3,045
At 30th April 2018	<u>21,762</u>
<b>DEPRECIATION</b>	
At 1st May 2017	14,222
Charge for year	1,885
At 30th April 2018	<u>16,107</u>
<b>NET BOOK VALUE</b>	
At 30th April 2018	<u>5,655</u>
At 30th April 2017	<u>4,495</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Other debtors	<u>500</u>	<u>500</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Tax	1,940	7,476
Directors' current accounts	308	433
Accrued expenses	600	600
	<u>2,848</u>	<u>8,509</u>

7. **ULTIMATE CONTROLLING PARTY**

The controlling party is Ms S R Graham.

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.