

**DIRECTA (UK) HOLDINGS LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

Golding Accountancy Ltd

ACCA

15 Eastwood Road  
Rayleigh  
Essex  
SS6 7JD

**Directa (UK) Holdings Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2022**

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**Directa (UK) Holdings Ltd**  
**Balance Sheet**  
**As at 30 April 2022**

Registered number: 07246879

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Investments	3	180,002	180,002
		180,002	180,002
<b>CURRENT ASSETS</b>			
Debtors	4	12,000	-
		12,000	-
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(12,000 )	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		180,002	180,002
<b>NET ASSETS</b>		180,002	180,002
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	180,002	180,002
<b>SHAREHOLDERS' FUNDS</b>		180,002	180,002

For the year ending 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Leslie Dennison

Director

15 December 2022

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

**Directa (UK) Holdings Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Financial Instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial Instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised

**Classification of financial assets**

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

**Basic financial liabilities**

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2021: NIL)

**3. Investments**

	<b>Unlisted £</b>
<b>Cost</b>	
As at 1 May 2021	180,002
As at 30 April 2022	180,002
<b>Provision</b>	
As at 1 May 2021	-
As at 30 April 2022	-
<b>Net Book Value</b>	
As at 30 April 2022	180,002
As at 1 May 2021	180,002

**Directa (UK) Holdings Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2022**

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Amounts owed by subsidiaries	12,000	-
	<u>12,000</u>	<u>-</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	4,500	-
Director's loan account	7,500	-
	<u>12,000</u>	<u>-</u>

**6. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	180,002	180,002

**7. General Information**

Directa (UK) Holdings Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07246879 . The registered office is 8 Latchingdon Road, Cold Norton, Chelmsford, CM3 6UA.

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.