

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

FOR

PERORA HOLDINGS LIMITED

Defries Weiss (Accountants) Limited
Central House
1 Ballards Lane
London
N3 1LQ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

PERORA HOLDINGS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

DIRECTORS:

Mervyn Howard
Merle Howard

REGISTERED OFFICE:

20-22 Wenlock Road
London
N1 7GU

REGISTERED NUMBER:

08983540 (England and Wales)

ACCOUNTANTS:

Defries Weiss (Accountants) Limited
Central House
1 Ballards Lane
London
N3 1LQ

BALANCE SHEET
30 APRIL 2022

	Notes	30.4.22 £	£	30.4.21 £	£
FIXED ASSETS					
Investments	4		1		1
CURRENT ASSETS					
Cash at bank		19,964		351	
CREDITORS					
Amounts falling due within one year	5	<u>300</u>		<u>300</u>	
NET CURRENT ASSETS			<u>19,664</u>		<u>51</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>19,665</u>		<u>52</u>
CAPITAL AND RESERVES					
Called up share capital	6		2		2
Retained earnings	7		<u>19,663</u>		<u>50</u>
SHAREHOLDERS' FUNDS			<u>19,665</u>		<u>52</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 1 June 2022 and were signed on its behalf by:

Mervyn Howard - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. STATUTORY INFORMATION

Perora Holdings 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

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the provisions of section 1A of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Financial instruments

Basic financial assets and liabilities, including trade debtors and creditors, other debtors and creditors and amounts with related parties are initially recognised at transaction price and are subsequently carried at amortised cost using the effective interest method unless the arrangements 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 and liabilities classified as receivable or payable within one year are not amortised.

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.

Group accounts

The company has not prepared group accounts because it has taken advantage of the exemption in the Companies Act 2006 conferred on small groups.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 May 2021	
and 30 April 2022	<u>1</u>
NET BOOK VALUE	
At 30 April 2022	<u>1</u>
At 30 April 2021	<u><u>1</u></u>

The investment consists of 100% of the ordinary share capital of Perora Limited.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Sundry creditors	<u>300</u>	<u>300</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	
			30.4.22
			£
2	Ordinary	£1	<u>2</u>
			<u>2</u>

7. RESERVES

	Retained earnings £
At 1 May 2021	50
Profit for the year	64,613
Dividends	<u>(45,000)</u>
At 30 April 2022	<u><u>19,663</u></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.