

**REGISTERED NUMBER: 09701430 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

**FOR**

**E HOLDINGS LTD**

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FOR THE YEAR ENDED 31ST MARCH 2023**

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**BALANCE SHEET  
31ST MARCH 2023**

|                                              | Notes | 31.3.23<br>£   | £                | 31.3.22<br>£   | £                |
|----------------------------------------------|-------|----------------|------------------|----------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                |                  |                |                  |
| Investments                                  | 4     |                | 1                |                | 1                |
| <b>CURRENT ASSETS</b>                        |       |                |                  |                |                  |
| Debtors                                      | 5     | 1,471,623      |                  | 1,534,146      |                  |
| <b>CREDITORS</b>                             |       |                |                  |                |                  |
| Amounts falling due within one year          | 6     | <u>147,845</u> |                  | <u>183,496</u> |                  |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>1,323,778</u> |                | <u>1,350,650</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>1,323,779</u> |                | <u>1,350,651</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                  |                |                  |
| Called up share capital                      |       |                | 6                |                | 6                |
| Retained earnings                            |       |                | <u>1,323,773</u> |                | <u>1,350,645</u> |
|                                              |       |                | <u>1,323,779</u> |                | <u>1,350,651</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 16th June 2023 and were signed by:

Mr P Cooke - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**1. STATUTORY INFORMATION**

E Holdings Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

|                           |                                    |
|---------------------------|------------------------------------|
| <b>Registered number:</b> | 09701430                           |
| <b>Registered office:</b> | Gorse Lane<br>Grantham<br>NG31 7UF |

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Preparation of consolidated financial statements**

The financial statements contain information about E Holdings Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

## 4. FIXED ASSET INVESTMENTS

|                                          | Shares in<br>group<br>undertakings<br>£ |
|------------------------------------------|-----------------------------------------|
| <b>COST</b>                              |                                         |
| At 1st April 2022<br>and 31st March 2023 | <u>1</u>                                |
| <b>NET BOOK VALUE</b>                    |                                         |
| At 31st March 2023                       | <u>1</u>                                |
| At 31st March 2022                       | <u>1</u>                                |

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

|                                    | 31.3.23<br>£     | 31.3.22<br>£     |
|------------------------------------|------------------|------------------|
| Amounts owed by group undertakings | 312,382          | 8,015            |
| Other debtors                      | <u>1,159,241</u> | <u>1,526,131</u> |
|                                    | <u>1,471,623</u> | <u>1,534,146</u> |

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

|                              | 31.3.23<br>£   | 31.3.22<br>£   |
|------------------------------|----------------|----------------|
| Trade creditors              | -              | 1              |
| Taxation and social security | 147,845        | 174,545        |
| Other creditors              | <u>-</u>       | <u>8,950</u>   |
|                              | <u>147,845</u> | <u>183,496</u> |

## 7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31st March 2023 and 31st March 2022:

|                                      | 31.3.23<br>£   | 31.3.22<br>£   |
|--------------------------------------|----------------|----------------|
| <b>Mr P Cooke</b>                    |                |                |
| Balance outstanding at start of year | 581,865        | 547,785        |
| Amounts advanced                     | -              | 34,080         |
| Amounts repaid                       | (366,890)      | -              |
| Amounts written off                  | -              | -              |
| Amounts waived                       | -              | -              |
| Balance outstanding at end of year   | <u>214,975</u> | <u>581,865</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.