

**HTB TRADING HOLDINGS LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2021**



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**HTB TRADING HOLDINGS LIMITED**

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**HTB TRADING HOLDINGS LIMITED**  
**REGISTERED NUMBER: 10423853**

**BALANCE SHEET**  
**AS AT 30 APRIL 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investments	4	10,000	10,000
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	4,522	4,522
Cash at bank and in hand		80	230
		<u>4,602</u>	<u>4,752</u>
Creditors: amounts falling due within one year	6	(3,192)	(3,192)
<b>Net current assets</b>		<u>1,410</u>	<u>1,560</u>
<b>Total assets less current liabilities</b>		<u>11,410</u>	<u>11,560</u>
<b>Net assets</b>		<u><u>11,410</u></u>	<u><u>11,560</u></u>
<b>Capital and reserves</b>			
Called up share capital		11,820	11,820
Capital redemption reserve		62	62
Profit and loss account		(472)	(322)
		<u>11,410</u>	<u>11,560</u>

**BALANCE SHEET (CONTINUED)**  
**AS AT 30 APRIL 2021**

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The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**A J Murray**  
**Director**

Date: 1 October 2021

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

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**1. General information**

HTB Trading Holdings Limited (the company) is a private company, limited by shares and incorporated and domiciled in England. The address of its registered office is Station Road, Coleshill, Birmingham, B46 1JQ, which is also its principal place of business.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Exemption from preparing consolidated financial statements**

The company, and the group headed by it, qualify as small as set out in section 383 of the Companies Act 2006 and the parent and group are considered eligible for the exemption to prepare consolidated accounts.

**2.3 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.5 Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**2.6 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.7 Taxation**

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

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**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2020 - 2).

**4. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost</b>	
At 1 May 2020	10,000
At 30 April 2021	10,000
<b>Net book value</b>	
At 30 April 2021	10,000
At 30 April 2020	10,000

**Subsidiary undertaking**

The following was a subsidiary of the company:

Name	Principal activity	Class of shares	Holding
H. T. Brigham & Company Limited	Presswork in ferrous and non-ferrous metals	Ordinary	100%

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**HTB TRADING HOLDINGS LIMITED**

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**5. Debtors**

	2021 £	2020 £
Amounts owed by group undertaking	2,981	2,981
Called up share capital not paid	1,541	1,541
	<u>4,522</u>	<u>4,522</u>

**6. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Amounts owed to related party	3,182	3,182
Accruals and deferred income	10	10
	<u>3,192</u>	<u>3,192</u>

**7. Share capital**

	2021 £	2020 £
<b>Allotted, called up and fully paid</b>		
100,000 Ordinary shares of £0.10 each	10,000	10,000
616 C Ordinary shares of £0.10 each	62	62
616 D Ordinary shares of £0.10 each	62	62
616 E Ordinary shares of £0.10 each	62	62
616 F Ordinary shares of £0.10 each	62	62
308 G Ordinary shares of £0.10 each	31	31
	<u>10,279</u>	<u>10,279</u>
	2021 £	2020 £
<b>Allotted, called up and unpaid</b>		
15,406 A Ordinary shares of £0.10 each	1,541	1,541

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**8. Transactions with directors**

B.D. Smith (former director) and S.M. Thomas each had loans owing to the company at the end of the year of £770 (2020: £770) in respect of their purchase of shares issued in the company. There are no fixed terms of repayment.