

**HKD INVESTMENTS LTD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

**HKD Investments Ltd**  
**Financial Statements**  
**For The Year Ended 31 May 2023**

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**HKD Investments Ltd**  
**Balance Sheet**  
**As At 31 May 2023**

Registered number: 13387854

|   |       | 31 May 2023  |                   | 31 May 2022  |                   |
|---|-------|--------------|-------------------|--------------|-------------------|
|   | Notes | £            | £                 | £            | £                 |
| <b>FIXED ASSETS</b>                                   |       |              |                   |              |                   |
| Investment Properties                                 | 4     |              | 200,000           |              | 200,000           |
|   |       |              | <u>200,000</u>    |              | <u>200,000</u>    |
| <b>CURRENT ASSETS</b>                                 |       |              |                   |              |                   |
| Cash at bank and in hand                              |       | 6,000        |                   | 6,000        |                   |
|   |       | <u>6,000</u> |                   | <u>6,000</u> |                   |
| <b>Creditors: Amounts Falling Due Within One Year</b> | 5     | (206,400 )   |                   | (206,150 )   |                   |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>               |       |              | <u>(200,400 )</u> |              | <u>(200,150 )</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       |              | <u>(400 )</u>     |              | <u>(150 )</u>     |
| <b>NET LIABILITIES</b>                                |       |              | <u>(400 )</u>     |              | <u>(150 )</u>     |
| <b>CAPITAL AND RESERVES</b>                           |       |              |                   |              |                   |
| Called up share capital                               | 6     |              | 100               |              | 100               |
| Profit and Loss Account                               |       |              | <u>(500 )</u>     |              | <u>(250 )</u>     |
| <b>SHAREHOLDERS' FUNDS</b>                            |       |              | <u>(400)</u>      |              | <u>(150)</u>      |

For the year ending 31 May 2023 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 her 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

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Mrs Simerdeep Kaur Dhindsa

Director

14 February 2024

The notes on page 2 form part of these financial statements.

**HKD Investments Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 May 2023**

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**1. General Information**

HKD Investments Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 13387854. The registered office is Lions Lodge, Wood Lane, Iver, England, SL0 0LG.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Investment Properties**

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2022: NIL)

**4. Investment Property**

|                                   | <b>31 May 2023</b> |
|-----------------------------------|--------------------|
|                                   | <b>£</b>           |
| <b>Fair Value</b>                 |                    |
| As at 1 June 2022 and 31 May 2023 | 200,000            |

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

|                              | <b>31 May 2023</b> | <b>31 May 2022</b> |
|------------------------------|--------------------|--------------------|
|                              | <b>£</b>           | <b>£</b>           |
| Accruals and deferred income | 250                | 250                |
| Director's loan account      | 206,150            | 205,900            |
|                              | <u>206,400</u>     | <u>206,150</u>     |

**6. Share Capital**

|                                    | <b>31 May 2023</b> | <b>31 May 2022</b> |
|------------------------------------|--------------------|--------------------|
|                                    | <b>£</b>           | <b>£</b>           |
| Allotted, Called up and fully paid | 100                | 100                |

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.