

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**  
**FOR**  
**HOOHAH LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

# **HOOHAH LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**DIRECTORS:** Derek Murdoch Stuart  
Isaac Saina

**SECRETARY:** Isaac Saina

**REGISTERED OFFICE:** Flat 2F1  
42 York Place  
Edinburgh  
EH1 3HU

**REGISTERED NUMBER:** SC431960 (Scotland)

**ACCOUNTANTS:** Stewart Gilmour & Co.  
3rd Floor  
St George's Buildings  
5 St Vincent Place  
Glasgow  
G1 2DH

**BANKERS:** HSBC Bank plc  
4 Hardman Square  
Spinningfields  
Manchester  
M3 3EB

**HOOHAH LIMITED (REGISTERED NUMBER: SC431960)**

**BALANCE SHEET  
30 SEPTEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>1,080</u>		<u>1,350</u>
			<b>1,080</b>		<b>1,350</b>
<b>CURRENT ASSETS</b>					
Cash at bank		<b>265</b>		<b>16,483</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>2,810</b></u>		<u><b>18,977</b></u>	
<b>NET CURRENT LIABILITIES</b>			<u><b>(2,545)</b></u>		<u><b>(2,494)</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(1,465)</b>		<b>(1,144)</b>
<b>PROVISIONS FOR LIABILITIES</b>	7		<u><b>206</b></u>		<u><b>257</b></u>
<b>NET LIABILITIES</b>			<u><u><b>(1,671)</b></u></u>		<u><u><b>(1,401)</b></u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>100</b>		<b>100</b>
Retained earnings			<u><b>(1,771)</b></u>		<u><b>(1,501)</b></u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u><b>(1,671)</b></u></u>		<u><u><b>(1,401)</b></u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 notes form part of these financial statements

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2022**

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 28 September 2023 and were signed on its behalf by:

Derck Murdoch Stuart - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**1. STATUTORY INFORMATION**

Hoohah Limited is a private company, limited by shares, registered in Scotland. 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**

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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of four years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and equipment - 20% on reducing balance

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

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

4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 October 2021  
and 30 September 2022

10,000

**AMORTISATION**

At 1 October 2021  
and 30 September 2022

10,000

**NET BOOK VALUE**

At 30 September 2022

-

At 30 September 2021

-

5. TANGIBLE FIXED ASSETS

Fixtures  
and  
equipment  
£

**COST**

At 1 October 2021  
and 30 September 2022

4,974

**DEPRECIATION**

At 1 October 2021

3,624

Charge for year

270

At 30 September 2022

3,894

**NET BOOK VALUE**

At 30 September 2022

1,080

At 30 September 2021

1,350

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2022

2021

£

£

Taxation and social security

-

12,711

Other creditors

2,810

6,266

2,810

18,977

7. PROVISIONS FOR LIABILITIES

2022

2021

£

£

Deferred tax

206

257

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

7. PROVISIONS FOR LIABILITIES - continued

	Deferred tax
	£
Balance at 1 October 2021	257
Credit to Income Statement during year	(51)
Balance at 30 September 2022	<u>206</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Derek Murdoch Stuart.

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.