

**Registrar**

**Company registration number: 01360874**

**H. V. I. (Holdings) Limited**

**Unaudited filleted financial statements**

**31 March 2018**



## **H. V. I. (Holdings) Limited**

### **Contents**

	<b>Page</b>
Statement of financial position	<b>1 - 2</b>
Notes to the financial statements	<b>3 - 4</b>

# H. V. I. (Holdings) Limited

## Statement of financial position 31 March 2018

	Note	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Investments	4	2		2	
			2		2
<b>Current assets</b>					
Debtors	5	71,769		71,769	
		71,769		71,769	
<b>Creditors: amounts falling due within one year</b>	6	(2)		(2)	
<b>Net current assets</b>			71,767		71,767
<b>Total assets less current liabilities</b>			71,769		71,769
<b>Net assets</b>			71,769		71,769
<b>Capital and reserves</b>					
Called up share capital	7		100		100
Profit and loss account			71,669		71,669
<b>Shareholders funds</b>			71,769		71,769

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The notes on pages 3 to 4 form part of these financial statements.

**H. V. I. (Holdings) Limited**

**Statement of financial position (continued)**  
**31 March 2018**

These financial statements were approved by the board of directors and authorised for issue on 7 June 2018, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'L. Bennett', is positioned above the printed name and title.

Mr L Bennett  
Director

Company registration number: 01360874

**The notes on pages 3 to 4 form part of these financial statements.**

## **H. V. I. (Holdings) Limited**

### **Notes to the financial statements Year ended 31 March 2018**

#### **1. General information**

The company is a private company limited by shares, incorporated in England and Wales. The address of the registered office is 13 Portland Road, Edgbaston, Birmingham, B16 9HN. The business address is The Moat Barn, Truggist Lane, Berkswell, Coventry, CV7 7BX.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity and have been rounded to the nearest £1.

##### **Consolidation**

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Fixed asset investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

# H. V. I. (Holdings) Limited

## Notes to the financial statements (continued) Year ended 31 March 2018

### Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

#### 4. Investments

	Shares in group undertakings and participating interests	Total
	£	£
<b>Cost</b>		
At 1 April 2017 and 31 March 2018	2	2
<b>Impairment</b>		
At 1 April 2017 and 31 March 2018	-	-
<b>Carrying amount</b>		
At 31 March 2018	2	2
At 31 March 2017	2	2

#### 5. Debtors

	2018	2017
	£	£
Other debtors	71,769	71,769

#### 6. Creditors: amounts falling due within one year

	2018	2017
	£	£
Other creditors	2	2

#### 7. Called up share capital Issued, called up and fully paid

	2018		2017	
	No	£	No	£
Ordinary shares of £ 1.00 each	100	100	100	100