

**HOLDA LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

Paramount Accountancy Ltd

Chartered Accountants

Independence House Holly Bank Road
Huddersfield
West Yorkshire
HD3 3LX

Holda Ltd
Unaudited Financial Statements
For The Year Ended 28 February 2021

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Holda Ltd
Company Information
For The Year Ended 28 February 2021

Director	Mrs Mary Hardcastle
Company Number	11195870
Registered Office	C/O Paramount Accountancy Ltd Independence House Holly Bank Road Huddersfield HD3 3LX
Accountants	Paramount Accountancy Ltd Chartered Accountants Independence House Holly Bank Road Huddersfield West Yorkshire HD3 3LX

Holda Ltd
Accountant's Report
For The Year Ended 28 February 2021

Chartered Accountant's report to the director on the preparation of the unaudited statutory accounts of Holda Ltd For The Year Ended 28 February 2021

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Holda Ltd For The Year Ended 28 February 2021 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Holda Ltd, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Holda Ltd and state those matters that we have agreed to state to the director of Holda Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Holda Ltd and its director, as a body, for our work or for this report.

It is your duty to ensure that Holda Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Holda Ltd. You consider that Holda Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Holda Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

30 November 2021

Paramount Accountancy Ltd
Chartered Accountants

Independence House Holly Bank Road
Huddersfield
West Yorkshire
HD3 3LX

Holda Ltd
Statement of Financial Position
As at 28 February 2021

Registered number: 11195870

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		616,524		368,972
			<u>616,524</u>		<u>368,972</u>
CURRENT ASSETS					
Cash at bank and in hand		8,841		96,524	
		<u>8,841</u>		<u>96,524</u>	
Creditors: Amounts Falling Due Within One Year	4	(140,119)		(191,624)	
NET CURRENT ASSETS (LIABILITIES)			<u>(131,278)</u>		<u>(95,100)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>485,246</u>		<u>273,872</u>
Creditors: Amounts Falling Due After More Than One Year	5		(393,983)		(171,509)
NET ASSETS			<u>91,263</u>		<u>102,363</u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Revaluation reserve	8		109,529		109,529
Income Statement			<u>(18,267)</u>		<u>(7,167)</u>
SHAREHOLDERS' FUNDS			<u>91,263</u>		<u>102,363</u>

Holda Ltd
Statement of Financial Position (continued)
As at 28 February 2021

For the year ending 28 February 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- 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 Income Statement.

On behalf of the board

Mrs Mary Hardcastle

Director

30 November 2021

The notes on pages 5 to 6 form part of these financial statements.

Holda Ltd
Notes to the Financial Statements
For The Year Ended 28 February 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

1.4. 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 income statement.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2020: 1)

3. Tangible Assets

	Investment Properties
	£
Cost	
As at 1 March 2020	368,972
Additions	247,552
As at 28 February 2021	<u>616,524</u>
Net Book Value	
As at 28 February 2021	<u>616,524</u>
As at 1 March 2020	<u>368,972</u>

4. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	18,000	-
Accruals and deferred income	1,424	2,008
Director's loan account	120,695	189,616
	<u>140,119</u>	<u>191,624</u>

Holda Ltd
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2021

5. Creditors: Amounts Falling Due After More Than One Year

	2021	2020
	£	£
Bank loans	393,983	171,509
	<u>393,983</u>	<u>171,509</u>

6. Secured Creditors

Of the creditors falling due within and after more than one year the following amounts are secured.

	2021	2020
	£	£
Bank loans and overdrafts	393,983	171,509

7. Share Capital

	2021	2020
Allotted, Called up and fully paid	<u>1</u>	<u>1</u>

8. Reserves

	Revaluation Reserve
	£
As at 1 March 2020	109,529
As at 28 February 2021	<u>109,529</u>

9. General Information

Holda Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11195870 . The registered office is C/O Paramount Accountancy Ltd Independence House, Holly Bank Road, Huddersfield, HD3 3LX.

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.