

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**FOR**

**VIVRR LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2020**

	<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>3</b>

**VIVRR LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 March 2020**

**DIRECTORS:**

Ms P Arya  
V Singh

**REGISTERED OFFICE:**

The Garden Suite  
23 Westfield Park  
Redland  
Bristol  
BS6 6LT

**REGISTERED NUMBER:**

11228628 (England and Wales)

**ACCOUNTANTS:**

Mitchell Glanville (Bristol) Limited  
The Garden Suite  
23 Westfield Park  
Redland  
Bristol  
BS6 6LT

**VIVRR LIMITED (REGISTERED NUMBER: 11228628)**

**BALANCE SHEET**  
**31 March 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		50,100		100,050
Tangible assets	5		<u>2,304</u>		<u>-</u>
			52,404		100,050
<b>CURRENT ASSETS</b>					
Stocks		2,500		2,500	
Debtors	6	-		1,226	
Cash at bank		<u>-</u>		<u>9,694</u>	
		2,500		13,420	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>59,230</u>		<u>51,657</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(56,730)</u>		<u>(38,237)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(4,326)		61,813
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>93,167</u>		<u>112,875</u>
<b>NET LIABILITIES</b>			<u>(97,493)</u>		<u>(51,062)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>(98,493)</u>		<u>(52,062)</u>
			<u>(97,493)</u>		<u>(51,062)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 2 December 2020 and were signed on its behalf by:

V Singh - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2020**

**1. STATUTORY INFORMATION**

VivRR Limited is a private company, limited by shares, registered in England and Wales. 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 2018, is being amortised evenly over its estimated useful life of three years.

**Tangible fixed assets**

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

Plant and machinery etc - 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 6 (2019 - 17).

**VIVRR LIMITED (REGISTERED NUMBER: 11228628)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2020**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill
	£
<b>COST</b>	
At 1 April 2019	
and 31 March 2020	<u>150,000</u>
<b>AMORTISATION</b>	
At 1 April 2019	49,950
Charge for year	<u>49,950</u>
At 31 March 2020	<u>99,900</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>50,100</u>
At 31 March 2019	<u>100,050</u>

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
<b>COST</b>	
Additions	<u>3,072</u>
At 31 March 2020	<u>3,072</u>
<b>DEPRECIATION</b>	
Charge for year	<u>768</u>
At 31 March 2020	<u>768</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>2,304</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	<u>-</u>	<u>1,226</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Bank loans and overdrafts	21,926	21,500
Trade creditors	-	4,729
Amounts owed to group undertakings	23,247	4,500
Taxation and social security	8,086	4,651
Other creditors	<u>5,971</u>	<u>16,277</u>
	<u>59,230</u>	<u>51,657</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2020	2019
	£	£
Bank loans	<u>93,167</u>	<u>112,875</u>

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.