

Unaudited Financial Statements
for the Year Ended 31 March 2022
for
VIVRR LIMITED

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FOR THE YEAR ENDED 31 March 2022

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VIVRR LIMITED
Company Information
FOR THE YEAR ENDED 31 March 2022

DIRECTOR: 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 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		-		150
Tangible assets	5		<u>4,433</u>		<u>1,536</u>
			4,433		1,686
CURRENT ASSETS					
Stocks		1,500		1,500	
Debtors	6	3,700		2,126	
Cash at bank		<u>111,430</u>		<u>40,082</u>	
		116,630		43,708	
CREDITORS					
Amounts falling due within one year	7	<u>68,472</u>		<u>47,347</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>48,158</u>		<u>(3,639)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			52,591		(1,953)
CREDITORS					
Amounts falling due after more than one year	8		<u>151,679</u>		<u>129,080</u>
NET LIABILITIES			<u>(99,088)</u>		<u>(131,033)</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>(100,088)</u>		<u>(132,033)</u>
			<u>(99,088)</u>		<u>(131,033)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director and authorised for issue on 9 December 2022 and were signed by:

V Singh - Director

The notes form part of these financial statements

Notes to the Financial Statements
FOR THE YEAR ENDED 31 March 2022

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 - 33% on cost and 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 5 (2021 - 6) .

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 March 2022

4.	INTANGIBLE FIXED ASSETS	Goodwill £
	COST	
	At 1 April 2021	
	and 31 March 2022	150,000
	AMORTISATION	
	At 1 April 2021	149,850
	Charge for year	150
	At 31 March 2022	150,000
	NET BOOK VALUE	
	At 31 March 2022	-
	At 31 March 2021	150
5.	TANGIBLE FIXED ASSETS	Plant and machinery etc £
	COST	
	At 1 April 2021	3,072
	Additions	4,422
	At 31 March 2022	7,494
	DEPRECIATION	
	At 1 April 2021	1,536
	Charge for year	1,525
	At 31 March 2022	3,061
	NET BOOK VALUE	
	At 31 March 2022	4,433
	At 31 March 2021	1,536
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
		2022 2021
		£ £
	Other debtors	3,700 2,126
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
		2022 2021
		£ £
	Bank loans and overdrafts	38,922 23,724
	Amounts owed to group undertakings	10,861 10,861
	Taxation and social security	8,805 3,052
	Other creditors	9,884 9,710
		68,472 47,347
8.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	
		2022 2021
		£ £
	Bank loans	151,679 129,080

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 March 2022

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	2022 £	2021 £
V Singh		
Balance outstanding at start of year	-	-
Amounts advanced	3,700	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,700</u>	<u>-</u>

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is V Singh.

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.