

HEYDAY INTERNATIONAL HOLDINGS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

HEYDAY INTERNATIONAL HOLDINGS LIMITED

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HEYDAY INTERNATIONAL HOLDINGS LIMITED
REGISTERED NUMBER:11399474

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	4	1	1
Current assets			
Debtors: amounts falling due within one year	5	259,245	260,214
Cash at bank and in hand		371,752	208,452
		<u>630,997</u>	<u>468,666</u>
Current liabilities			
Creditors: amounts falling due within one year	6	(3,843)	(3,830)
Net current assets		<u>627,154</u>	<u>464,836</u>
Net assets		<u><u>627,155</u></u>	<u><u>464,837</u></u>
Capital and reserves			
Called up share capital	7	2	2
Profit and loss account		627,153	464,835
		<u><u>627,155</u></u>	<u><u>464,837</u></u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 17 September 2021.

D J Heyman
Director

The notes on pages 2 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

1. General information

The Company's legal form is that of a limited company incorporated in England and Wales with its registered office at 5 Elstree Gate, Elstree Way, Borehamwood, Hertfordshire, WD6 1JD. The Company's principal place of business is at 45 Eagle Street, London, WC1R 4FS.

The principal activity of the Company is that of a holding company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied.

2.2 Exemption from preparing consolidated financial statements

The Company, and the Group headed by it, qualify as small as set out in section 383 of the Companies Act 2006 and the parent and Group are considered eligible for the exemption to prepare consolidated accounts.

2.3 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.4 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.5 Debtors

Short term debtors are measured at the transaction price, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.7 Creditors

Short term creditors are measured at the transaction price.

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.9 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

3. Employees

The director is the only employee of the company during this and the preceding periods.

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 July 2020	1
	<hr/>
At 30 June 2021	<u>1</u>

5. Debtors

	2021 £	2020 £
Other debtors	257,813	260,213
Called up share capital not paid	1	1
Tax recoverable	1,431	-
	<hr/>	<hr/>
	<u>259,245</u>	<u>260,214</u>

HEYDAY INTERNATIONAL HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

6. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Corporation tax	1,431	1,430
Accruals and deferred income	2,412	2,400
	<u>3,843</u>	<u>3,830</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

7. Share capital

	2021 £	2020 £
Allotted, called up and partly paid		
2 (2020 - 2) Ordinary shares of £1 each	<u>2</u>	<u>2</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.