

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**  
**FOR**  
**HIRUMA OVERSEAS CORPORATION (U.K.)**  
**LIMITED**

**HIRUMA OVERSEAS CORPORATION (U.K.)**  
**LIMITED (REGISTERED NUMBER: 00916001)**

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**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

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**HIRUMA OVERSEAS CORPORATION (U.K.)**  
**LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

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**DIRECTORS:**

M J T Patel  
S D Patel  
H J Patel

**SECRETARY:**

S D Patel

**REGISTERED OFFICE:**

First Floor, Jebson House  
53-61 High Street  
Ruislip  
Middlesex  
HA4 7BD

**REGISTERED NUMBER:**

00916001 (England and Wales)

**ACCOUNTANTS:**

Sproull & Co.  
Chartered Accountants  
First Floor, Jebson House  
53-61 High Street  
Ruislip  
Middlesex  
HA4 7BD

**HIRUMA OVERSEAS CORPORATION (U.K.)**  
**LIMITED (REGISTERED NUMBER: 00916001)**

**BALANCE SHEET**  
**30TH NOVEMBER 2023**

|  | Notes | 2023<br>£     | £              | 2022<br>£     | £              |
|--|-------|---------------|----------------|---------------|----------------|
| <b>FIXED ASSETS</b>                          |       |               |                |               |                |
| Tangible assets                              | 4     |               | 52,953         |               | 53,026         |
| <b>CURRENT ASSETS</b>                        |       |               |                |               |                |
| Cash at bank                                 |       | 199,804       |                | 211,067       |                |
| <b>CREDITORS</b>                             |       |               |                |               |                |
| Amounts falling due within one year          | 5     | <u>15,978</u> |                | <u>53,274</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>183,826</u> |               | <u>157,793</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <u>236,779</u> |               | <u>210,819</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                |               |                |
| Called up share capital                      |       |               | 10,000         |               | 10,000         |
| Retained earnings                            |       |               | <u>226,779</u> |               | <u>200,819</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u>236,779</u> |               | <u>210,819</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2023 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 notes form part of these financial statements

**HIRUMA OVERSEAS CORPORATION (U.K.)**  
**LIMITED (REGISTERED NUMBER: 00916001)**

**BALANCE SHEET - continued**  
**30TH NOVEMBER 2023**

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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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7th May 2024 and were signed on its behalf by:

H J Patel - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

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1. **STATUTORY INFORMATION**

Hiruma Overseas Corporation (U.K.) 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 represents the total rent received in the year from letting property.

**Tangible fixed assets**

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

Fixtures and fittings - 15% on reducing balance

Depreciation is provided on freehold properties in order to write off each asset over its estimated useful life, after taking into account the anticipated residual value of the assets.

It is the opinion of the directors that the residual value of the freehold assets are in excess of their original cost, and as such, any depreciation charge is considered immaterial.

**Taxation**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 3) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

4. **TANGIBLE FIXED ASSETS**

|  | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|--|---------------------------|----------------------------------|---------------|
| <b>COST</b>                                    |                           |                                  |               |
| At 1st December 2022<br>and 30th November 2023 | <u>52,536</u>             | <u>5,745</u>                     | <u>58,281</u> |
| <b>DEPRECIATION</b>                            |                           |                                  |               |
| At 1st December 2022                           | -                         | 5,255                            | 5,255         |
| Charge for year                                | -                         | 73                               | 73            |
| At 30th November 2023                          | <u>-</u>                  | <u>5,328</u>                     | <u>5,328</u>  |
| <b>NET BOOK VALUE</b>                          |                           |                                  |               |
| At 30th November 2023                          | <u>52,536</u>             | <u>417</u>                       | <u>52,953</u> |
| At 30th November 2022                          | <u>52,536</u>             | <u>490</u>                       | <u>53,026</u> |

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

|                              | 2023<br>£     | 2022<br>£     |
|------------------------------|---------------|---------------|
| Taxation and social security | 8,456         | 8,926         |
| Other creditors              | <u>7,522</u>  | <u>44,348</u> |
|                              | <u>15,978</u> | <u>53,274</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.