

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019**

**FOR**

**TOTAL VIVA LTD**

Casson Beckman  
Chartered Accountants  
Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

**TOTAL VIVA LTD (REGISTERED NUMBER: 03165313)**

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FOR THE YEAR ENDED 31 JULY 2019**

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**TOTAL VIVA LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JULY 2019**

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**DIRECTORS:**

Mr M J Gibbs  
Mrs S M Gibbs

**SECRETARY:**

Mrs S M Gibbs

**REGISTERED OFFICE:**

41 Namu Road  
Winton  
Bournemouth  
Dorset  
BH9 2QX

**REGISTERED NUMBER:**

03165313 (England and Wales)

**ACCOUNTANTS:**

Casson Beckman  
Chartered Accountants  
Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

**TOTAL VIVA LTD (REGISTERED NUMBER: 03165313)****BALANCE SHEET  
31 JULY 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		9,371		12,088
Investments	6		1		1
Investment property	7		<u>390,726</u>		<u>375,575</u>
			400,098		387,664
<b>CURRENT ASSETS</b>					
Debtors	8	96,731		45,288	
Cash at bank		<u>29,799</u>		<u>45,509</u>	
		126,530		90,797	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>27,641</u>		<u>8,173</u>	
<b>NET CURRENT ASSETS</b>			<u>98,889</u>		<u>82,624</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>498,987</u>		<u>470,288</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>498,887</u>		<u>470,188</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>498,987</u>		<u>470,288</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2019 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 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.
- (b)

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 JULY 2019**

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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 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 14 April 2020 and were signed on its behalf by:

Mr M J Gibbs - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2019**

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**1. STATUTORY INFORMATION**

Total Viva Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 amounts receivable from services rendered net of VAT.

**Goodwill**

Goodwill was acquired in 2006 and has now been fully amortised.

**Tangible fixed assets**

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

House Boat	- 25% on reducing balance
Computer equipment	- 33% on cost

**Investments in associates**

Investments in associate undertakings are recognised at cost.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2019

## 2. ACCOUNTING POLICIES - continued

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2018 - 2) .

## 4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 August 2018 and 31 July 2019	<u>54,000</u>
<b>AMORTISATION</b>	
At 1 August 2018 and 31 July 2019	<u>54,000</u>
<b>NET BOOK VALUE</b>	
At 31 July 2019	<u>-</u>
At 31 July 2018	<u>-</u>

## 5. TANGIBLE FIXED ASSETS

	House Boat £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2018	46,760	24,024	3,546	74,330
Additions	-	-	849	849
Disposals	-	-	(415)	(415)
At 31 July 2019	<u>46,760</u>	<u>24,024</u>	<u>3,980</u>	<u>74,764</u>
<b>DEPRECIATION</b>				
At 1 August 2018	37,397	22,176	2,669	62,242
Charge for year	2,341	462	763	3,566
Eliminated on disposal	-	-	(415)	(415)
At 31 July 2019	<u>39,738</u>	<u>22,638</u>	<u>3,017</u>	<u>65,393</u>
<b>NET BOOK VALUE</b>				
At 31 July 2019	<u>7,022</u>	<u>1,386</u>	<u>963</u>	<u>9,371</u>
At 31 July 2018	<u>9,363</u>	<u>1,848</u>	<u>877</u>	<u>12,088</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2019

## 6. FIXED ASSET INVESTMENTS

	Interest in associate £
<b>COST</b>	
At 1 August 2018	
and 31 July 2019	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 July 2019	<u>1</u>
At 31 July 2018	<u>1</u>

## 7. INVESTMENT PROPERTY

	Total £
<b>FAIR VALUE</b>	
At 1 August 2018	375,575
Additions	<u>15,151</u>
At 31 July 2019	<u>390,726</u>
<b>NET BOOK VALUE</b>	
At 31 July 2019	<u>390,726</u>
At 31 July 2018	<u>375,575</u>

Investment property was valued on an open market basis on 31 July 2019 by the director.

## 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	<u>96,731</u>	<u>45,288</u>

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Taxation and social security	25,682	6,436
Other creditors	<u>1,959</u>	<u>1,737</u>
	<u>27,641</u>	<u>8,173</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2019

## 10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 July 2019 and 31 July 2018:

	2019 £	2018 £
<b>Mr M J Gibbs and Mrs S M Gibbs</b>		
Balance outstanding at start of year	27,601	(43,537)
Amounts advanced	159,324	160,710
Amounts repaid	(125,028)	(89,572)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>61,897</u>	<u>27,601</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.