

**REGISTERED NUMBER: 08614816 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 January 2020**  
**for**  
**BM8 Holdings Limited**

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for the Year Ended 31 January 2020**

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**BM8 Holdings Limited**  
**Company Information**  
**for the Year Ended 31 January 2020**

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<b>DIRECTOR:</b>	B C Matthews
<b>REGISTERED OFFICE:</b>	Ground Floor Unit 2 Woodlands Business Village Coronation Road Basingstoke Hampshire RG21 4JX
<b>REGISTERED NUMBER:</b>	08614816 (England and Wales)
<b>ACCOUNTANTS:</b>	Lane Monnington Welton Chartered Accountants Riverside View Basing Road Old Basing Basingstoke Hampshire RG24 7AL

**Balance Sheet**  
**31 January 2020**

	Notes	31.1.20 £	£	31.1.19 £	£
<b>FIXED ASSETS</b>					
Investments	3		2		2
Investment property	4		<u>749,000</u>		<u>749,000</u>
			<u>749,002</u>		<u>749,002</u>
<b>CURRENT ASSETS</b>					
Debtors	5	51,115		41,149	
Cash at bank		<u>104,420</u>		<u>55,930</u>	
		<u>155,535</u>		<u>97,079</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>4,209</u>		<u>3,612</u>	
<b>NET CURRENT ASSETS</b>			<u>151,326</u>		<u>93,467</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>900,328</u>		<u>842,469</u>
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>1,395</u>		<u>1,248</u>
<b>NET ASSETS</b>			<u><u>898,933</u></u>		<u><u>841,221</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		2		2
Fair value reserve	9		36,118		36,265
Retained earnings			<u>862,813</u>		<u>804,954</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>898,933</u></u>		<u><u>841,221</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2020 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 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)

**Balance Sheet - continued**  
**31 January 2020**

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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 Income Statement has not been delivered.

The financial statements were approved by the director on 25 March 2020 and were signed by:

B C Matthews - Director

**Notes to the Financial Statements  
for the Year Ended 31 January 2020**

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**1. STATUTORY INFORMATION**

BM8 Holdings 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.

**Preparation of consolidated financial statements**

The financial statements contain information about BM8 Holdings Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Investments in subsidiaries**

Investments in subsidiary 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.

**Financial instruments**

Debtors and creditors payable/receivable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price, including transaction costs. Subsequently they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2020**

**2. ACCOUNTING POLICIES - continued****Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, adjusted for indexation where applicable.

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Impairment**

Assets not measured at fair value are reviewed for any indication that an asset may be impaired at each balance sheet date. The directors review the carrying amount of the relevant assets and compare them to their market values and recoverable amounts. Where the carrying amount exceeds this, an impairment loss is recognised in profit or loss, unless the asset is carried at a revalued amount, where the impairment loss is a revaluation decrease.

**3. FIXED ASSET INVESTMENTS**

Shares in  
group  
undertakings  
£

**COST**

At 1 February 2019  
and 31 January 2020

2

**NET BOOK VALUE**

At 31 January 2020

2

At 31 January 2019

2

**4. INVESTMENT PROPERTY****5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.20	31.1.19
	£	£
Other debtors	<u>51,115</u>	<u>41,149</u>

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

	31.1.20	31.1.19
	£	£
Taxation and social security	<u>4,209</u>	<u>3,612</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2020**7. PROVISIONS FOR LIABILITIES**

	31.1.20 £	31.1.19 £
Deferred tax	<u>1,395</u>	<u>1,248</u>
		Deferred tax £
Balance at 1 February 2019		1,248
Revaluation of investments		
Movement in year		<u>147</u>
Balance at 31 January 2020		<u>1,395</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.20 £	31.1.19 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**9. RESERVES**

	Fair value reserve £
At 1 February 2019	36,265
Revaluation of investment	<u>(147)</u>
At 31 January 2020	<u>36,118</u>

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

The following advances and credits to a director subsisted during the years ended 31 January 2020 and 31 January 2019:

	31.1.20 £	31.1.19 £
<b>B C Matthews</b>		
Balance outstanding at start of year	41,149	86,067
Amounts advanced	130,966	-
Amounts repaid	(121,000)	(44,918)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>51,115</u>	<u>41,149</u>

This loan is interest free and repayable on demand.



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.