

**VISTA BROKING GROUP LIMITED**  
**Unaudited Financial Statements**  
**For the financial year ended 30 June 2022**  
**Pages for filing with the registrar**

**VISTA BROKING GROUP LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**For the financial year ended 30 June 2022**

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**VISTA BROKING GROUP LIMITED**  
**BALANCE SHEET**  
**As at 30 June 2022**

	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Investments	4	1	1
		<b>1</b>	<b>1</b>
<b>Current assets</b>			
Cash at bank and in hand		203	203
		<b>203</b>	<b>203</b>
<b>Net current assets</b>		<b>203</b>	<b>203</b>
<b>Total assets less current liabilities</b>		<b>204</b>	<b>204</b>
<b>Net assets</b>		<b>204</b>	<b>204</b>
<b>Capital and reserves</b>			
Called-up share capital	5	204	204
<b>Total shareholders' funds</b>		<b>204</b>	<b>204</b>

For the financial year ending 30 June 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Statement of Income and Retained Earnings has not been delivered.

The financial statements of Vista Broking Group Limited (registered number: 09044398) were approved and authorised for issue by the Director on 31 March 2023. They were signed on its behalf by:

V L Rudd  
Director

**VISTA BROKING GROUP LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Vista Broking Group Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is National House, St. Ann Street, Manchester, M2 7LE, England, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

### **Going concern**

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Dividend income**

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established (provided that it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably).

### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### **Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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*Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through the Statement of Income and Retained Earnings. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

**Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**2. Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year including directors	5	5

**3. Dividends on equity shares**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts recognised as distributions to equity holders in the financial year:		
Final dividend for the financial year ended 30 June 2022	641,852	532,728

**4. Fixed asset investments**

**Investments in subsidiaries**

	<b>2022</b>
	<b>£</b>
<b>Cost</b>	
At 01 July 2021	1
<b>At 30 June 2022</b>	<b>1</b>
<b>Carrying value at 30 June 2022</b>	<b>1</b>
Carrying value at 30 June 2021	1

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**5. Called-up share capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called-up and fully-paid</b>		
51 A ordinary shares of £ 1.00 each	51	51
51 B ordinary shares of £ 1.00 each	51	51
34 C ordinary shares of £ 1.00 each	34	34
34 D ordinary shares of £ 1.00 each	34	34
34 E ordinary shares of £ 1.00 each	34	34
	<b>204</b>	<b>204</b>

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.