

**HD COLISEUM LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

Smith Hannah Limited  
Chartered Certified Accountants  
50 Woodgate  
Leicester  
LE3 5GF

**HD Coliseum Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2023**

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**HD Coliseum Limited**  
**Balance Sheet**  
**As At 30 April 2023**

**Registered number:** 10734464

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		159,823		199,779
			<u>159,823</u>		<u>199,779</u>
<b>CURRENT ASSETS</b>					
Stocks		11,333		10,250	
Debtors	<b>5</b>	64,172		79,977	
Cash at bank and in hand		26,485		30,154	
		<u>101,990</u>		<u>120,381</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(332,891 )		(335,962 )	
		<u>(332,891 )</u>		<u>(335,962 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(230,901 )		(215,581 )
			<u>(230,901 )</u>		<u>(215,581 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(71,078 )		(15,802 )
			<u>(71,078 )</u>		<u>(15,802 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		(766,428 )		(742,354 )
			<u>(766,428 )</u>		<u>(742,354 )</u>
<b>NET LIABILITIES</b>			<u>(837,506 )</u>		<u>(758,156 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Profit and Loss Account			<u>(837,606 )</u>		<u>(758,256 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(837,506 )</u>		<u>(758,156 )</u>

**HD Coliseum Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mrs Rubina Asif Bux

Director

29th January 2024

The notes on pages 3 to 5 form part of these financial statements.

**HD Coliseum Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2023**

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**1. General Information**

HD Coliseum Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10734464 . The registered office is 50 Woodgate, Leicester, LE3 5GF.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Going Concern Disclosure**

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

**2.3. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
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**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.6. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**HD Coliseum Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 25 (2022: 25)

**4. Tangible Assets**

	<b>Plant &amp; Machinery £</b>
<b>Cost</b>	
As at 1 May 2022	553,226
As at 30 April 2023	553,226
<b>Depreciation</b>	
As at 1 May 2022	353,447
Provided during the period	39,956
As at 30 April 2023	393,403
<b>Net Book Value</b>	
As at 30 April 2023	159,823
As at 1 May 2022	199,779

**5. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Trade debtors	13,392	17,528
Other debtors	50,520	60,689
	63,912	78,217
<b>Due after more than one year</b>		
Other debtors	-	1,700
Amounts owed by group undertakings	260	60
	260	1,760
	64,172	79,977

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	300,894	309,945
Bank loans and overdrafts	5,637	5,675
Other taxes and social security	13,135	12,252
Other creditors	13,225	8,090
	332,891	335,962

**HD Coliseum Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

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**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	34,501	40,099
Other creditors	119,508	119,508
Amounts owed to group undertakings	612,419	582,747
	<u>766,428</u>	<u>742,354</u>

**8. Ultimate Controlling Party**

The company's ultimate Parent company is Al - Shajarah Group Limited by virtue of his ownership of 60% of the issued share capital in the company.

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.