

**COMPANY REGISTRATION NUMBER: 10747231**

**Kingfisher (NHR) Limited**

**Filleted Unaudited Financial Statements**

**31 March 2023**

# Kingfisher (NHR) Limited

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	4	18,007	18,494
<b>Creditors: amounts falling due within one year</b>	5	16,033	16,520
<b>Net current assets</b>		<u>1,974</u>	<u>1,974</u>
<b>Total assets less current liabilities</b>		<u>1,974</u>	<u>1,974</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		1,973	1,973
<b>Shareholder's funds</b>		<u>1,974</u>	<u>1,974</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The company did not trade during the year and has not made either a profit or loss.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 18 December 2023 , and are signed on behalf of the board by:

Mr U Agarwal

Director

Company registration number: 10747231

# **Kingfisher (NHR) Limited**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Unit 5, Russel House Hornsby Way, Southfields Business Park, Laindon, Essex, SS15 6TF.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **(a) Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **(b) Income statement**

The company is dormant as defined by section 1169 of the Companies Act 2006. The company received no income and incurred no expenditure during the current year.

### (c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: Investment properties: The company is required to determine the fair value of investment properties at the end of each financial period. This requires the exercise of management judgement. Work in progress: Work in progress represents property developments in progress and is measured at the lower of direct cost and estimated selling price less costs to completion and sale. Provision is made for any foreseeable losses where appropriate and the amount of any provision requires the exercise of management judgement. Trade and other debtors: The company has recognised provisions against specific trade and other debtor balances. The judgements and estimates necessary to calculate these provisions are based on historical experience and other reasonable factors. This provision is based on the age of the debtor balances and the assessed risk of recoverability.

### (d) Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

### 4. Debtors

	2023	2022
	£	£
Amounts owed by group undertaking	—	487
Other debtors	18,007	18,007
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	18,007	18,494
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**5. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	<b>£</b>	£
Amounts owed to group undertakings	<b>5,682</b>	–
Corporation tax	–	6,169
Other creditors	<b>10,351</b>	10,351
	<b>16,033</b>	16,520

**6. Related party transactions**

Mr U Agarwal and Mrs M Agarwal are both directors and shareholders in Jam Essex Holdings Limited. The amount due to this company as at 31 March 2023 was £5,682 (2022 - due from this company £487). Mr U Agarwal and Mrs M Agarwal are also directors and shareholders in USB International Limited. The amount due to this company as at 31 March 2023 was £10,351 (2022 - £10,351).

**7. Controlling party**

The parent company is Jam Essex Holdings Limited, a company incorporated in England and Wales.

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.