

**Company Registration No. 06253495 (England and Wales)**

**DIRECTIVE HOLDINGS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2017**  
**PAGES FOR FILING WITH REGISTRAR**

**DIRECTIVE HOLDINGS LIMITED**

**COMPANY INFORMATION**

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<b>Directors</b>	Mr A J Finn Mr S M Brunton
<b>Company number</b>	06253495
<b>Registered office</b>	66 Prescott Street London E1 8NN
<b>Accountants</b>	Carter Backer Winter LLP 66 Prescott Street London E1 8NN
<b>Business address</b>	151-161 Tunnel Avenue Greenwich Peninsula London SE10 0PW

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**DIRECTIVE HOLDINGS LIMITED**

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# DIRECTIVE HOLDINGS LIMITED

## BALANCE SHEET

AS AT 31 MAY 2017

	Notes	2017 £	£	2016 £	£
<b>Current assets</b>					
Debtors	2	2		2	
<b>Net current assets</b>			2		2
			==		==
<b>Capital and reserves</b>					
Called up share capital	3		2		2
			==		==

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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.

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

The financial statements were approved by the board of directors and authorised for issue on 6 May 2017 and are signed on its behalf by:

Mr S M Brunton

**Director**

**Company Registration No. 06253495**

# **DIRECTIVE HOLDINGS LIMITED**

## **STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MAY 2017**

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	<b>Share capital £</b>
<b>Balance at 1 June 2015</b>	2
<b>Year ended 31 May 2016:</b>	
Profit and total comprehensive income for the year	-
	<hr/>
<b>Balance at 31 May 2016</b>	2
<b>Year ended 31 May 2017:</b>	
Profit and total comprehensive income for the year	-
	<hr/>
<b>Balance at 31 May 2017</b>	2
	<hr/> <hr/>

# **DIRECTIVE HOLDINGS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MAY 2017**

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#### **1 Accounting policies**

##### **Company information**

Directive Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is 66 Prescott Street, London, E1 8NN.

##### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

##### ***Basic financial assets***

Basic financial assets are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

##### ***Impairment of financial assets***

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

##### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **1.3 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

## **DIRECTIVE HOLDINGS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2017**

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#### **2 Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	2	2
	<b>==</b>	<b>==</b>

#### **3 Called up share capital**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
2 ordinary shares of £1 each	2	2
	<b>==</b>	<b>==</b>

