

**REGISTERED NUMBER: 05776770 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**FOR**

**REGROWTH HOLDINGS LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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**REGROWTH HOLDINGS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**DIRECTORS:** R A Etherington  
K S Hare

**SECRETARY:** Mrs Z Etherington

**REGISTERED OFFICE:** New Barn  
Manor Farm Courtyard  
Southam Lane  
Cheltenham  
Gloucestershire  
GL52 3PB

**REGISTERED NUMBER:** 05776770 (England and Wales)

**ACCOUNTANTS:** Randall & Payne LLP  
Chartered Accountants  
Chargrove House  
Shurdington Road  
Cheltenham  
Gloucestershire  
GL51 4GA

**BALANCE SHEET**  
**31 DECEMBER 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Investments	4		181,000		181,000
<b>CURRENT ASSETS</b>					
Debtors	5	-		161,137	
Cash at bank		<u>35,575</u>		<u>16,911</u>	
		<u>35,575</u>		<u>178,048</u>	
<b>NET CURRENT ASSETS</b>			<u>35,575</u>		<u>178,048</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>216,575</u>		<u>359,048</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3,000		3,000
Retained earnings			<u>213,575</u>		<u>356,048</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>216,575</u>		<u>359,048</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 14 February 2019 and were signed on its behalf by:

R A Etherington - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**1. STATUTORY INFORMATION**

Regrowth 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Financial instruments**

Financial Instruments are classified by the directors as basic or advanced following the conditions in FRS 102 Section 11. Basic financial instruments are recognised at amortised cost using the effective interest method.

**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.

**Going concern**

No material uncertainties that may cast significant doubt about the ability of the company's to continue as a going concern.

**Provisions**

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 1) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2018	
and 31 December 2018	<u>181,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>181,000</u>
At 31 December 2017	<u>181,000</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Hugh Davies Associates Ltd	-	50,000
Revision Investment Services	-	<u>111,137</u>
	<u>-</u>	<u>161,137</u>

**6. RELATED PARTY DISCLOSURES**

Revision Investment Services Ltd

Subsidiary of Regrowth Holdings Limited

Amount due from related party at the balance sheet date £Nil (2017: £111,137)

Hugh Davies Associates Limited

Subsidiary of Regrowth Holdings Limited

Amount due from related party at the balance sheet date £Nil (2017: £50,000)

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.