
SPECIALITY HOSPITALITY UK LIMITED

UNAUDITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SPECIALITY HOSPITALITY UK LIMITED

COMPANY INFORMATION

Director	Anjanmoy Chatterjee
Registered number	10927982
Registered office	134 Buckingham Palace Road London SW1W 9SA
Accountants	Paperchase Business Services Ltd The Courtyard 14A Sydenham Road Croydon London CR0 2EE

SPECIALITY HOSPITALITY UK LIMITED

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SPECIALITY HOSPITALITY UK LIMITED

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The director presents his report and the financial statements for the year ended 31 March 2024.

Director's responsibilities statement

The director is responsible for preparing the Director's report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director

The director who served during the year was:

Anjanmoy Chatterjee

Small companies note

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

.....
Anjanmoy Chatterjee
Director

Date:

SPECIALITY HOSPITALITY UK LIMITED

**ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED
STATUTORY FINANCIAL STATEMENTS OF SPECIALITY HOSPITALITY UK LIMITED
FOR THE YEAR ENDED 31 MARCH 2024**

You consider that the Company is exempt from an audit for the year ended 31 March 2024. You have acknowledged, on the Balance sheet, your responsibilities for ensuring that the Company keeps adequate accounting records which comply with section 386 of the Companies Act 2006, and for preparing the financial statements which give a true and fair view of the state of affairs of the Company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 9 from the accounting records of the Company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.

Paperchase Business Services Ltd

The Courtyard
14A Sydenham Road
Croydon
London
CR0 2EE
Date:

SPECIALITY HOSPITALITY UK LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
Administrative expenses		(1,350)	(1,513)
Other operating income		-	40,000
Operating (loss)/profit		<u>(1,350)</u>	<u>38,487</u>
(Loss)/profit for the financial year		<u><u>(1,350)</u></u>	<u><u>38,487</u></u>

The notes on pages 7 to 9 form part of these financial statements.

SPECIALITY HOSPITALITY UK LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
(Loss)/profit for the financial year		(1,350)	38,487
Other comprehensive income		<u> </u>	<u> </u>
Total comprehensive income for the year		<u>(1,350)</u>	<u>38,487</u>

The notes on pages 7 to 9 form part of these financial statements.

SPECIALITY HOSPITALITY UK LIMITED
REGISTERED NUMBER: 10927982

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	4	1,004,252	1,004,252
		<u>1,004,252</u>	<u>1,004,252</u>
Current assets			
Debtors: amounts falling due within one year	5	15,009	14,738
Cash at bank and in hand	6	137,141	138,762
		<u>152,150</u>	<u>153,500</u>
Creditors: amounts falling due within one year	7	(1,350)	(1,350)
Net current assets		<u>150,800</u>	<u>152,150</u>
Total assets less current liabilities		<u>1,155,052</u>	<u>1,156,402</u>
Net assets		<u><u>1,155,052</u></u>	<u><u>1,156,402</u></u>
Capital and reserves			
Called up share capital		1,233,500	1,233,500
Profit and loss account		(78,448)	(77,098)
		<u>1,155,052</u>	<u>1,156,402</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....
Anjanmoy Chatterjee
 Director

Date:

SPECIALITY HOSPITALITY UK LIMITED
REGISTERED NUMBER: 10927982

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The notes on pages 7 to 9 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. General information

Speciality Hospitality UK Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 10927982

Registered office: 134 Buckingham Palace Road, London, United Kingdom, SW1W 9SA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

SPECIALITY HOSPITALITY UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2023 - £NIL).

The average monthly number of employees, including directors, during the year was 0 (2023 - 0).

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2023	1,004,252
At 31 March 2024	<u>1,004,252</u>

5. Debtors

	2024 £	2023 £
Other debtors	15,009	14,738
	<u>15,009</u>	<u>14,738</u>

6. Cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	137,141	138,762
	<u>137,141</u>	<u>138,762</u>

SPECIALITY HOSPITALITY UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,350	1,350
	<u>1,350</u>	<u>1,350</u>
	<u>1,350</u>	<u>1,350</u>

8. Related party transactions

At the balance sheet date, Speciality Hospitality UK Limited owed £Nil to Caterland Hospitality Limited

SPECIALITY HOSPITALITY UK LIMITED

**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
		<hr/>	<hr/>
Gross profit		-	-
		<hr/>	<hr/>
Gross profit %		0.0 %	0.0 %
Other operating income		-	40,000
		<hr/>	<hr/>
Less: overheads			
Administration expenses		(1,350)	(1,513)
		<hr/>	<hr/>
Operating (loss)/profit		(1,350)	38,487
		<hr/>	<hr/>
(Loss)/Profit for the year		(1,350)	38,487
		<hr/>	<hr/>

SPECIALITY HOSPITALITY UK LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Other operating income		
Other operating income	-	40,000
	<u>-</u>	<u>40,000</u>
	<u>-</u>	<u>40,000</u>

	2024	2023
	£	£
Administration expenses		
Legal and professional	-	50
Accountancy fees	1,350	1,463
	<u>1,350</u>	<u>1,513</u>
	<u>1,350</u>	<u>1,513</u>