REGISTERED NUMBER: 05064708 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2026

for

HMC Group Ltd

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for the Year Ended 31 March 2026

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HMC Group Ltd

Company Information
for the Year Ended 31 March 2026

DIRECTORS:	M H McArdle M M McArdle M S McArdle R McArdle D McArdle
REGISTERED OFFICE:	Great North House 20 Allington Way Darlington DL1 4QB
REGISTERED NUMBER:	05064708 (England and Wales)
ACCOUNTANTS:	Clive Owen LLP Chartered Accountants Kepier House Belmont Business Park Durham DH1 1TW

Balance Sheet
31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	84,288	127,729
Investments	6	6,517,827	4,253,023
Investment property	7	50,000	50,000
		6,652,115	4,430,752
CURRENT ASSETS			
Debtors	8	9,210,567	11,407,888
Cash at bank and in hand		663,326	523,712
		9,873,893	11,931,600
CREDITORS			
Amounts falling due within one year	9	(3,412,399)	(2,214,360)
NET CURRENT ASSETS		6,461,494	9,717,240
TOTAL ASSETS LESS CURRENT LIABILITIES		13,113,609	14,147,992
CREDITORS			
Amounts falling due after more than one year	10	(120,000)	(120,000)
NET ASSETS		12,993,609	14,027,992
CAPITAL AND RESERVES			
Called up share capital	11	100,000	100,000
Fixed asset investments		6,517,722	4,252,918
Retained earnings		6,375,887	9,675,074
SHAREHOLDERS' FUNDS		12,993,609	14,027,992

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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

(b) 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

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

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 July 2026 and were signed on its behalf by:

M H McArdle - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2026

1. STATUTORY INFORMATION

HMC Group Ltd 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.

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.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Preparation of consolidated financial statements
The financial statements contain information about HMC Group Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs have been fully amortised.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	10% - 33% on cost
Motor vehicles	-	33% on cost

Tangible fixed assets are measured at cost less accumulated depreciation and impairment.

Investment property
Investment property is shown at fair value. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Financial instruments
Basic financial instruments are recognised at amortised cost with changes recognised in profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Fixed asset investments

Shares in group undertakings are revalued to show the value of the underlying net assets where, in the opinion of the directors, such treatment is necessary in order to give a true and fair view, otherwise they are shown at cost. Changes in fair value are recognised in other comprehensive income.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2025 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Development costs £
COST	
At 1 April 2025 and 31 March 2026	25,000
AMORTISATION	
At 1 April 2025 and 31 March 2026	25,000
NET BOOK VALUE	
At 31 March 2026	-
At 31 March 2025	-

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5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2025	233,415	132,515	365,930
Additions	1,333	-	1,333
At 31 March 2026	234,748	132,515	367,263
DEPRECIATION			
At 1 April 2025	232,265	5,936	238,201
Charge for year	607	44,167	44,774
At 31 March 2026	232,872	50,103	282,975
NET BOOK VALUE			
At 31 March 2026	1,876	82,412	84,288
At 31 March 2025	1,150	126,579	127,729

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST OR VALUATION	
At 1 April 2025	4,253,023
Revaluations	2,264,804
At 31 March 2026	6,517,827
NET BOOK VALUE	
At 31 March 2026	6,517,827
At 31 March 2025	4,253,023

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6. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2025 is represented by:

	Shares in group undertakings £
Valuation in 2007	65,989
Valuation in 2014	1,728,416
Valuation in 2015	797,727
Valuation in 2016	1,590,928
Valuation in 2017	601,833
Valuation in 2018	(531,260)
Valuation in 2019	448,056
Valuation in 2020	2,350,861
Valuation in 2021	(4,511,480)
Valuation in 2023	690,597
Valuation in 2024	289,280
Valuation in 2025	731,971
Valuation in 2026	2,264,804
Cost	105
	6,517,827

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	2026 £	2025 £
Cost	105	105

Fixed asset investments were valued on a net asset basis on 31 March 2026 by the directors.

7. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2025 and 31 March 2026	50,000
NET BOOK VALUE	
At 31 March 2026	50,000
At 31 March 2025	50,000

The directors have reviewed the valuation of the investment property in accordance with FRS 102 Section 1A and believe that it represents fair value as at 31 March 2026.

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8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Amounts owed by group undertakings	9,018,566	11,215,131
Other debtors	169,210	169,120
Prepayments and accrued income	22,791	23,637
	9,210,567	11,407,888

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	2,535	3,400
Amounts owed to group undertakings	3,395,144	1,292,786
Taxation and social security	1,073	959
Other creditors	205	234
Directors' current accounts	5,100	908,639
Accruals and deferred income	8,342	8,342
	3,412,399	2,214,360

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Directors' loan accounts	120,000	120,000

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2026	2025
			£	£
100,000	Ordinary	£1	100,000	100,000

12. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group nor transactions conducted at a market rate.

	2026	2025
	£	£
Amounts due to directors	125,100	1,028,639

No interest has been charged.

13. ULTIMATE PARENT COMPANY

The controlling party is HMC Group Holdings Limited.

The ultimate parent company is HMC Group Holdings Limited, a company registered in Jersey, registered office address: 3rd Floor, 37 Esplanade, St Helier, Channel Islands, JE2 3QA.

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.