REGISTERED NUMBER: 12540310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JANUARY 2025

FOR

DIVERSITY NETWORK INVESTMENTS LIMITED

DIVERSITY NETWORK INVESTMENTS LIMITED (REGISTERED NUMBER: 12540310)

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COMPANY INFORMATION
FOR THE YEAR ENDED 30 JANUARY 2025

DIRECTORS:	M Roberts N S Pritchard
REGISTERED OFFICE:	54 Bettws-y-coed Road Cardiff CF23 6PN
REGISTERED NUMBER:	12540310 (England and Wales)
ACCOUNTANTS:	Haraled Consultancy Limited 54 Bettws-y-coed Road Cyncoed Cardiff CF23 6PN

BALANCE SHEET
30 JANUARY 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Investments	4		1,081,745		1,540,992
CURRENT ASSETS					
Debtors	5	904,000		360,841	
Cash at bank		5,327		1,661	
		909,327		362,502	
CREDITORS					
Amounts falling due within one year	6	2,193,171		4,713,244	
NET CURRENT LIABILITIES			(1,283,844)		(4,350,742)
TOTAL ASSETS LESS CURRENT LIABILITIES			(202,099)		(2,809,750)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	7		(202,199)		(2,809,850)
			(202,099)		(2,809,750)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 January 2025 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
30 JANUARY 2025

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 29 January 2026 and were signed on its behalf by:

M Roberts - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Diversity Network Investments 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

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

Motor vehicles are not depreciated as the residual value is likely to be at or above cost.

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2024 - 2).

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4. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
At 31 January 2024	1,540,992
Additions	1,289,030
Disposals	(2,835,980)
Reversal of impairments	1,087,703
At 30 January 2025	1,081,745
NET BOOK VALUE	
At 30 January 2025	1,081,745
At 30 January 2024	1,540,992

Cost or valuation at 30 January 2025 is represented by:

	Other investments £
Valuation in 2022	(30,001)
Valuation in 2023	(1,316,570)
Valuation in 2024	(1,145,597)
Valuation in 2025	1,087,703
Cost	2,486,210
	1,081,745

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

	2025 £	2024 £
Cost	2,486,210	4,033,160

Fixed asset investments were valued on an open market basis on 30 January 2025 by Albert E Sharp .

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Amounts owed by associates	904,000	-
Other debtors	-	360,841
	904,000	360,841

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Amounts owed to group undertakings	2,121,500	4,708,534
Taxation and social security	1,445	1,408
Other creditors	70,226	3,302
	2,193,171	4,713,244

7. RESERVES

	Retained earnings
	£
At 31 January 2024	(2,809,850)
Profit for the year	2,607,651
At 30 January 2025	(202,199)

8. RELATED PARTY DISCLOSURES

During the period the directors gave an interest free loan to the company, the balance outstanding at the period end and included in Other Creditors being £66,595 (2024 - £360,841 Other Debtors).

During the period the company received an interest free loan from its parent company, the balance outstanding and included in creditors being £2,121,500 (2024 - £4,708,534).

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is M Roberts and N Pritchard.

View Investment Limited is regarded by the directors as being the company's ultimate parent company.

The Parent company's registered office address :

54 Bettws-Y-Coed Road
Cardiff
CF23 6PN

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.