REGISTERED NUMBER: 13610217 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 September 2023

for

Miller Holdings And Investments Limited

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for the Year Ended 30 September 2023

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Miller Holdings And Investments Limited

Company Information
for the Year Ended 30 September 2023

DIRECTORS:	S Miller J E Miller
REGISTERED OFFICE:	M.01 Tomorrow Blue Mediacityuk M50 2AB
REGISTERED NUMBER:	13610217 (England and Wales)
ACCOUNTANTS:	Summit Accountants Limited M.01 Tomorrow MediaCityUK Salford Greater Manchester M50 2AB

Statement of Financial Position
30 September 2023

	Notes	30.9.23 £	£	30.9.22 £	£
FIXED ASSETS					
Tangible assets	4		2,748		3,664
Investment property	5		190,000		190,000
			192,748		193,664
CURRENT ASSETS					
Prepayments and accrued income		566		84	
Cash at bank		79		206	
		645		290	
CREDITORS					
Amounts falling due within one year	6	197,630		203,795	
NET CURRENT LIABILITIES			(196,985)		(203,505)
TOTAL ASSETS LESS CURRENT LIABILITIES			(4,237)		(9,841)
PROVISIONS FOR LIABILITIES			687		696
NET LIABILITIES			(4,924)		(10,537)
CAPITAL AND RESERVES					
Called up share capital			100		100
Revaluation reserve	7		(9,565)		(9,565)
Retained earnings			4,541		(1,072)
			(4,924)		(10,537)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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

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Statement of Financial Position - continued
30 September 2023

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 26 June 2024 and were signed on its behalf by:

J E Miller - Director

S Miller - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 September 2023

1. STATUTORY INFORMATION

Miller Holdings And 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.

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.

These financial statement 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. 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 £.

Turnover
Turnover is recognised when, and to the extent that, the company obtains the right to consideration. The point of recognition is after the service has been performed, when the risk and rewards associated with the goods/services have been transferred or in accordance with contractual terms. The company is not VAT registered.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

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

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern
The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 October 2022 and 30 September 2023	4,885
DEPRECIATION	
At 1 October 2022	1,221
Charge for year	916
At 30 September 2023	2,137
NET BOOK VALUE	
At 30 September 2023	2,748
At 30 September 2022	3,664

5. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 October 2022 and 30 September 2023	190,000
NET BOOK VALUE	
At 30 September 2023	190,000
At 30 September 2022	190,000

Fair value at 30 September 2023 is represented by:

	£
Valuation in 2022	190,000

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	1,173	-
Taxation and social security	582	-
Other creditors	195,875	203,795
	197,630	203,795

7. RESERVES

	Revaluation reserve
	£
At 1 October 2022 and 30 September 2023	(9,565)

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

As of 30 September, the following balances were owed by the company to the directors:
- Director 1 = £193,832
- Director 2 = £574

No formal repayment terms have been agreed.

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.