REGISTERED NUMBER: 13617618 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 October 2025

for

HF8 Limited

Contents of the Financial Statements
for the Year Ended 31 October 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Company Information
for the Year Ended 31 October 2025

DIRECTORS:	M Bedey R Fairhead P Green E McLaren N Speakes G Hickson-Smith
REGISTERED OFFICE:	12 Carthusian Street London United Kingdom EC1M 6EB
REGISTERED NUMBER:	13617618 (England and Wales)
ACCOUNTANTS:	McLay McAlister & McGibbon LLP Chartered Accountants 145 St Vincent Street Glasgow G2 5JF

Balance Sheet
31 October 2025

	Notes	31.10.25 £	31.10.24 £
FIXED ASSETS			
Investments	4	1,460,040	1,460,040
CURRENT ASSETS			
Debtors	5	560	560
CREDITORS			
Amounts falling due within one year	6	(1,295,000)	(1,130,000)
NET CURRENT LIABILITIES		(1,294,440)	(1,129,440)
TOTAL ASSETS LESS CURRENT LIABILITIES		165,600	330,600
CREDITORS			
Amounts falling due after more than one year	7	(165,000)	(330,000)
NET ASSETS		600	600
CAPITAL AND RESERVES			
Called up share capital		600	600
		600	600

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 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 Statement of Comprehensive Income has not been delivered.

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

N Speakes - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

HF8 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.

Related party exemption
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.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at 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 - NIL).

continued...

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 November 2024 and 31 October 2025	1,460,040
NET BOOK VALUE	
At 31 October 2025	1,460,040
At 31 October 2024	1,460,040

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25 £	31.10.24 £
Other debtors	560	560

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25 £	31.10.24 £
Amounts owed to group undertakings	1,130,000	965,000
Other creditors	165,000	165,000
	1,295,000	1,130,000

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

	31.10.25 £	31.10.24 £
Other creditors	165,000	330,000

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.