

73 Group Ltd

Annual Report and Unaudited Filleted Financial Statements
for the Period from 19 November 2021 to 30 November 2022

73 Group Ltd

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Company Information

Director J D Evans

Registered office Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset
BA4 5QE

Accountants Burton Sweet Limited
Chartered Accountants and Business Advisers
Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset
BA4 5QE

73 Group Ltd

(Registration number: 13753739)

Balance Sheet

30 November 2022

	Note	2022 £
Fixed assets		
Investments	<u>4</u>	200
Creditors: Amounts falling due within one year	<u>5</u>	<u>(99)</u>
Net assets		<u>101</u>
Capital and reserves		
Called up share capital		<u>101</u>
Shareholders' funds		<u>101</u>

For the financial period ending 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 13 July 2023

J D Evans
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

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Notes to the Unaudited Financial Statements Period from 19 November 2021 to 30 November 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The company was formerly known as JDE Holdings Ltd.

The address of its registered office is:

Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset
BA4 5QE

These financial statements were authorised for issue by the director on 13 July 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland and the Companies Act 2006'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

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Notes to the Unaudited Financial Statements Period from 19 November 2021 to 30 November 2022

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 0.

4 Investments

	2022
	£
Investments in subsidiaries	<u>200</u>
Subsidiaries	£
Cost or valuation	
Additions	<u>200</u>
Provision	
Carrying amount	
At 30 November 2022	<u><u>200</u></u>

Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

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Notes to the Unaudited Financial Statements Period from 19 November 2021 to 30 November 2022

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2022
Subsidiary undertakings			
Prosis Limited	United Kingdom	Ordinary share	100%
Niice Communications Ltd	United Kingdom	Ordinary share	100%

5 Creditors

Creditors: amounts falling due within one year

	2022 £
Due within one year	
Other creditors	<u>99</u>

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.