

# Monster Capital Limited

Annual Report and Unaudited Financial Statements  
for the Period from 29 June 2021 to 31 March 2022

KRW Accountants Limited  
The Mill  
Pury Hill Business Park  
Alderton Road  
Towcester  
NN12 7LS

# Monster Capital Limited

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# **Monster Capital Limited**

## **Company Information**

<b>Director</b>	Mr Joshua Adam Kelly
<b>Registered office</b>	35 River Heights, 90 High Street, London E15 2FA
<b>Accountants</b>	KRW Accountants Limited The Mill Pury Hill Business Park Alderton Road Towcester NN12 7LS

# Monster Capital Limited

(Registration number: 13484436)  
Balance Sheet as at 31 March 2022

	Note	2022 £
<b>Current assets</b>		
Debtors	<u>4</u>	8,669
Investments	<u>5</u>	165,530
Cash at bank and in hand		<u>4,225</u>
		178,424
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(67,237)</u>
<b>Net assets</b>		<u><u>111,187</u></u>
<b>Capital and reserves</b>		
Called up share capital		1
Retained earnings		<u>111,186</u>
Shareholders' funds		<u><u>111,187</u></u>

For the financial period ending 31 March 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 1 February 2023

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Mr Joshua Adam Kelly  
Director

# **Monster Capital Limited**

## **Notes to the Unaudited Financial Statements for the Period from 29 June 2021 to 31 March 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

35 River Heights,  
90 High Street,  
London  
E15 2FA  
England

These financial statements were authorised for issue by the director on 1 February 2023.

The company registration number is 13484436

### **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 have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **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.

#### **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.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# Monster Capital Limited

## Notes to the Unaudited Financial Statements for the Period from 29 June 2021 to 31 March 2022

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. The company subsequently considers the recoverable value of the trade debtors. When assessing impairment of trade debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### 3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 1.

### 4 Debtors

#### Current

Other debtors

2022

£

8,669

### 5 Current asset investments

Other investments

2022

£

165,530

# **Monster Capital Limited**

## **Notes to the Unaudited Financial Statements for the Period from 29 June 2021 to 31 March 2022**

### **6 Creditors**

#### **Creditors: amounts falling due within one year**

	<b>Note</b>	<b>2022</b>
		<b>£</b>
<b>Due within one year</b>		
Amounts owed to group undertakings and undertakings in which the company has a participating interest		54,677
Other creditors		12,560
		<u>67,237</u>

### **7 Share capital**

#### **Allotted, called up and fully paid shares**

	<b>2022</b>	
	<b>No.</b>	<b>£</b>
Ordinary of £1 each	1	1
	<u>1</u>	<u>1</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.