

KAM I.T HOLDINGS LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Murphy Salisbury Limited
Chartered Accountants and Statutory Auditors
Celixir House
Stratford Business and Technology Park
Stratford-upon-Avon
Warwickshire
CV37 7GZ

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FOR THE YEAR ENDED 31 DECEMBER 2022

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KAM I.T HOLDINGS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

DIRECTOR:

M A Rahimi

REGISTERED OFFICE:

Caspian House
Timothy's Bridge Road
Stratford Enterprise Park
Stratford upon Avon
Warwickshire
CV37 9NR

REGISTERED NUMBER:

09578677 (England and Wales)

AUDITORS:

Murphy Salisbury Limited
Chartered Accountants and Statutory Auditors
Celixir House
Stratford Business and Technology Park
Stratford-upon-Avon
Warwickshire
CV37 7GZ

KAM I.T HOLDINGS LTD (REGISTERED NUMBER: 09578677)

BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Investments	4		-		1,232,925
CURRENT ASSETS					
Debtors	5	<u>1,000</u>		<u>900</u>	
NET CURRENT ASSETS			<u>1,000</u>		<u>900</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,000</u>		<u>1,233,825</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>-</u>		<u>1,232,825</u>
			<u>1,000</u>		<u>1,233,825</u>

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 Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 26 May 2023 and were signed by:

M A Rahimi - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. **STATUTORY INFORMATION**

KAM I.T Holdings Ltd 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.

Due to the intention to strike off the company in 2023, these accounts have been prepared on a basis other than the going concern basis. This basis includes, where applicable, writing down the company's net assets to net realisable value. No provisions have been made for the future costs of terminating the business unless such costs were committed at the reporting date along with recognising any non-current assets as current.

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 Statement of Income and Retained Earnings, 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 (2021 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 January 2022	1,232,925
Disposals	<u>(1,232,925)</u>
At 31 December 2022	<u>-</u>
NET BOOK VALUE	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>1,232,925</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Amounts owed by group undertakings	<u>1,000</u>	<u>900</u>

6. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Mark Bullock (FCA) (Senior Statutory Auditor)
for and on behalf of Murphy Salisbury Limited

We have considered the adequacy of the disclosure made in note 2 of the financial statements concerning the intention to strike the company off during 2023 and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern as described in Note 2. Our opinion is not modified in respect of this matter.

7. CONTINGENT LIABILITIES

The company is part of a group guarantor scheme, regarding certain commercial loans. As at the year ended 31 December 2022, the maximum liability due was £4,192,427 (2021: £4,099,997).

8. ULTIMATE CONTROLLING PARTY

The ultimate holding company is BDR Group Holdings Limited as at 31 December 2022. The results of the company are included in the consolidated financial statements of BDR Group Holdings Limited, which are available from Caspian House, Timothys Bridge Road, Stratford Enterprise Park, Stratford-Upon-Avon, Warwickshire, CV37 9NR.

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.