

## S4U HEALTHYLIFE LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 April 2021

**End date:** 31 March 2022

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In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of S4U HEALTHYLIFE LTD for the year ended 31 March 2022 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the member of S4U HEALTHYLIFE LTD, as a body, in accordance with the terms of our engagement letter dated 22 December 2022. Our work has been undertaken solely to prepare for your approval the accounts of S4U HEALTHYLIFE LTD and state those matters that we have agreed to state to the Board of S4U HEALTHYLIFE LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than S4U HEALTHYLIFE LTD and its members as a body for our work or for this report.

It is your duty to ensure that S4U HEALTHYLIFE LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Profit of S4U HEALTHYLIFE LTD. You consider that S4U HEALTHYLIFE LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of S4U HEALTHYLIFE LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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SNP Plus Ltd  
Accountants and Tax Advisors  
284 Station Road  
Harrow, London  
HA1 2EA  
22 December 2022

**S4U HEALTHYLIFE LTD**  
**Statement of Financial Position**  
**As at 31 March 2022**

	<b>Notes</b>	<b>2022</b> £	<b>2021</b> £
<b>Fixed assets</b>			
Tangible fixed assets		5,406	4,347
		<b>5,406</b>	<b>4,347</b>
<b>Current assets</b>			
Stocks		39,431	56,664
Debtors: amounts falling due within one year		40,219	78,533
Cash at bank and in hand		147,714	104,835
		<b>227,364</b>	<b>240,032</b>
<b>Creditors: amount falling due within one year</b>		(361,954)	(403,436)
<b>Net current liabilities</b>		<b>(134,590)</b>	<b>(163,404)</b>
<b>Total assets less current liabilities</b>		(129,184)	(159,057)
Provisions for liabilities		(1,079)	(848)
<b>Net liabilities</b>		<b>(130,263)</b>	<b>(159,905)</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(130,363)	(160,005)
<b>Shareholder's funds</b>		<b>(130,263)</b>	<b>(159,905)</b>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 22 December 2022 and were signed on its behalf by:

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Shibaji Shrestha  
Director

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Urmila Shrestha  
Director

# S4U HEALTHYLIFE LTD

## Notes to the Abridged Financial Statements

### For the year ended 31 March 2022

#### **General Information**

S4U HEALTHYLIFE LTD is a private company, limited by shares, registered in England and Wales, registration number 09072142, registration address 284 Station Road, Harrow, England, HA1 2EA.

The presentation currency is £ sterling.

#### **1. Accounting policies**

##### **Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

##### **Turnover**

Turnover comprises the invoiced value of goods supplied by the company, net of Value Added Tax and trade discounts.

##### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

##### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	15% Reducing Balance
Fixtures and Fittings	15% Reducing Balance

Plant and Machinery

15% Reducing Balance

## Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

## 2. Average number of employees

Average number of employees during the year was 3 (2021 : 3).

## 3. Tangible fixed assets

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2021	3,560	4,249	2,631	10,440
Additions	917	-	1,095	2,012
Disposals	-	-	-	-
At 31 March 2022	<b>4,477</b>	<b>4,249</b>	<b>3,726</b>	<b>12,452</b>
<b>Depreciation</b>				
At 01 April 2021	2,329	2,522	1,242	6,093
Charge for year	322	259	372	953
On disposals	-	-	-	-
At 31 March 2022	<b>2,651</b>	<b>2,781</b>	<b>1,614</b>	<b>7,046</b>
<b>Net book values</b>				
Closing balance as at 31 March 2022	<b>1,826</b>	<b>1,468</b>	<b>2,112</b>	<b>5,406</b>
Opening balance as at 01 April 2021	<b>1,231</b>	<b>1,727</b>	<b>1,389</b>	<b>4,347</b>



#### 4. Share Capital

<b>Allotted, called up and fully paid</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
100 Class A shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

#### 5. Related parties

During the year the company entered into the following transactions with related parties:

	<b>Transaction value -</b>		<b>Balance owed</b>	
	<b>income/(expenses)</b>		<b>by/(owed to)</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Mr. Shibaji Shrestha and Mrs. Urmila Shrestha</b>	0	0	343,730	403,376

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.