

COMPANY REGISTRATION NUMBER: 09428858

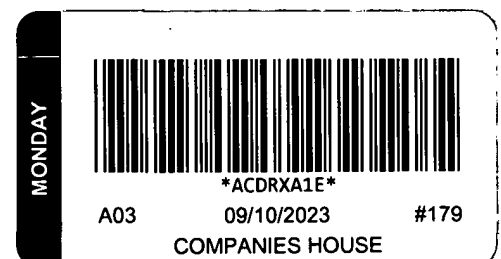
Helcath Limited

Filleted Unaudited Financial Statements

28 February 2023

WYATT & CO

Chartered accountants
125 Main Street
Garforth
Leeds
LS25 1AF



Helcath Limited

Financial Statements

Year Ended 28 February 2023

Contents	Page
Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements	1
Statement of Financial Position	2
Notes to the Financial Statements	4

Helcath Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Helcath Limited

Year Ended 28 February 2023

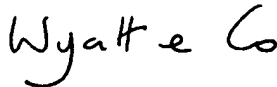
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Helcath Limited for the year ended 28 February 2023, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Helcath Limited in accordance with the terms of our engagement letter dated 12 May 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Helcath Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Helcath Limited and its director for our work or for this report.

It is your duty to ensure that Helcath Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Helcath Limited. You consider that Helcath Limited 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 financial statements of Helcath Limited. 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 financial statements.



WYATT & CO
Chartered accountants

125 Main Street
Garforth
Leeds
LS25 1AF

25 August 2023

Helcath Limited

Statement of Financial Position

28 February 2023

	Note	2023 £	2022 £
Current Assets			
Debtors	5	4,190	4,165
Cash at bank and in hand		61,476	72,473
		<u>65,666</u>	<u>76,638</u>
Creditors: amounts falling due within one year	6	<u>1,866</u>	<u>1,331</u>
Net Current Assets		<u>63,800</u>	<u>75,307</u>
Total Assets Less Current Liabilities		<u>63,800</u>	<u>75,307</u>
Capital and Reserves			
Called up share capital		1	1
Profit and loss account		63,799	75,306
Shareholders Funds		<u>63,800</u>	<u>75,307</u>

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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 28 February 2023 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.


The notes on pages 4 to 5 form part of these financial statements.

Helcath Limited

Statement of Financial Position (*continued*)

28 February 2023

These financial statements were approved by the board of directors and authorised for issue on 25 August 2023, and are signed on behalf of the board by:



Mrs H Hough
Director

Company registration number: 09428858

The notes on pages 4 to 5 form part of these financial statements.

Helcath Limited

Notes to the Financial Statements

Year Ended 28 February 2023

1. General Information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Wyatt & Co, 125 Main Street, Garforth, Leeds, LS25 1AF.

2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Income Tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the 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.

Helcath Limited

Notes to the Financial Statements (*continued*)

Year Ended 28 February 2023

3. Accounting Policies (*continued*)

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

4. Employee Numbers

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

5. Debtors

	2023	2022
	£	£
Other debtors	<u>4,190</u>	<u>4,165</u>

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	<u>1,866</u>	<u>1,331</u>

7. Director's Advances, Credits and Guarantees

During the year the director provided a loan to the company to the amount of £1,866 (2022 £1,331). The loan is interest free and is repayable upon demand.