

Heart Health Ltd

Annual Report and Unaudited Financial Statements
for the Period from 14 February 2018 to 28 February 2019

Heart Health Ltd

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Heart Health Ltd

Company Information

Directors	P Ramrakha S Ramrakha
Registered office	1 Ledborough Wood Beaconsfield Bucks HP9 2DJ
Accountants	Tax Innovations Limited Innovations House 19 Staple Gardens Winchester Hampshire SO23 8SR

Heart Health Ltd
(Registration number: 11204592)
Balance Sheet as at 28 February 2019

	Note	2019 £
Fixed assets		
Intangible assets	<u>3</u>	35,640
Tangible assets	<u>4</u>	<u>2,963</u>
		<u>38,603</u>
Current assets		
Debtors	<u>5</u>	2
Cash at bank and in hand		<u>5,989</u>
		5,991
Creditors: Amounts falling due within one year	<u>6</u>	<u>(92,729)</u>
Net current liabilities		<u>(86,738)</u>
Net liabilities		<u>(48,135)</u>
Capital and reserves		
Called up share capital	<u>7</u>	2
Profit and loss account		<u>(48,137)</u>
Total equity		<u>(48,135)</u>

The notes on pages 4 to 7 form an integral part of these financial statements.
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Heart Health Ltd

(Registration number: 11204592) Balance Sheet as at 28 February 2019

For the financial period ending 28 February 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 Board on 21 November 2019 and signed on its behalf by:

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S Ramrakha
Director

The notes on pages 4 to 7 form an integral part of these financial statements.
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Notes to the Unaudited Financial Statements for the Period from 14 February 2018 to 28 February 2019

1 General information

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

The address of its registered office is:

1 Ledborough Wood
Beaconsfield
Bucks
HP9 2DJ
United Kingdom

These financial statements were authorised for issue by the Board on 21 November 2019.

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 - 'The Financial Reporting Standard applicable in the UK 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.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	Straight line @ 33%

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Application Software	Straight line over 10 years

Heart Health Ltd

Notes to the Unaudited Financial Statements for the Period from 14 February 2018 to 28 February 2019

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.

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. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

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.

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Notes to the Unaudited Financial Statements for the Period from 14 February 2018 to 28 February 2019

3 Intangible assets

	Other intangible assets £	Total £
Cost or valuation		
Additions acquired separately	39,600	39,600
At 28 February 2019	39,600	39,600
Amortisation		
Amortisation charge	3,960	3,960
At 28 February 2019	3,960	3,960
Carrying amount		
At 28 February 2019	35,640	35,640

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
Additions	4,422	4,422
At 28 February 2019	4,422	4,422
Depreciation		
Charge for the period	1,459	1,459
At 28 February 2019	1,459	1,459
Carrying amount		
At 28 February 2019	2,963	2,963

Heart Health Ltd

Notes to the Unaudited Financial Statements for the Period from 14 February 2018 to 28 February 2019

5 Debtors

	2019 £
Other debtors	2
	<u>2</u>

6 Creditors

Creditors: amounts falling due within one year

	2019 £
Due within one year	
Other creditors	92,729
	<u>92,729</u>

7 Share capital

Allotted, called up and fully paid shares

	2019	
	No.	£
Original of £1 each	2	2
	<u>2</u>	<u>2</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.