

# HEKEDE LTD

Abridged Accounts

## **Period of accounts**

**Start date:** 01 June 2020

**End date:** 31 May 2021

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# HEKEDE LTD

## Accountants' Report

### For the year ended 31 May 2021

Report to the directors on the preparation of the unaudited statutory accounts of Hekede Ltd for the year ended 31 May 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Hekede Ltd for the year ended 31 May 2021 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity 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 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 Board of Directors of Hekede Ltd, as a body, in accordance with the terms of our engagement letter dated 31 May 2022. Our work has been undertaken solely to prepare for your approval the accounts of Hekede Ltd and state those matters that we have agreed to state to the Board of Directors of Hekede Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants 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 Hekede Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Hekede 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 Hekede Ltd. You consider that Hekede 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 Hekede 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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JGTAX LLP  
30th Floor, 40 Bank Street  
Canary Wharf  
London  
E14 5NR  
31 May 2022

**HEKEDE LTD**  
**Statement of Financial Position**  
**As at 31 May 2021**

	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets		9,149	7,875
		<b>9,149</b>	<b>7,875</b>
<b>Current assets</b>			
Stocks		18,134	9,552
Debtors: amounts falling due within one year		29,458	18,232
Cash at bank and in hand		88,880	3,887
		<b>136,472</b>	<b>31,671</b>
<b>Creditors: amount falling due within one year</b>		(59,067)	(54,583)
<b>Net current assets</b>		<b>77,405</b>	<b>(22,912)</b>
<b>Total assets less current liabilities</b>		86,554	(15,037)
<b>Creditors: amount falling due after more than one year</b>		(50,000)	-
<b>Net assets</b>		<b>36,554</b>	<b>(15,037)</b>
<b>Capital and reserves</b>			
Called up share capital		3	3
Profit and loss account		36,551	(15,040)
<b>Shareholder's funds</b>		<b>36,554</b>	<b>(15,037)</b>

For the year ended 31 May 2021 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 31 May 2022 and were signed on its behalf by:

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Ho Kin Wong  
Director

# HEKEDE LTD

## Notes to the Abridged Financial Statements

### For the year ended 31 May 2021

#### General Information

Hekede Ltd is a private company, limited by shares, registered in England and Wales, registration number 11909886, registration address 3 St. Gabriel Walk, Elephant And Castle, London, SE1 6FG

The presentation currency is £ sterling.

#### 1. Accounting policies

##### Significant accounting policies

##### Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

##### Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

##### Turnover

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

##### Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

##### Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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	3 years Straight Line
Fixtures and Fittings	5 years Straight Line
Plant and Machinery	4 years Straight Line

## 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.

## 2. Average number of employees

Average number of employees during the year was 3 (2020 : 3).

## 3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 June 2020	7,610	1,516	-	9,126
Additions	3,476	-	695	4,171
Disposals	-	-	-	-
At 31 May 2021	<b>11,086</b>	<b>1,516</b>	<b>695</b>	<b>13,297</b>
<b>Depreciation</b>				
At 01 June 2020	1,108	143	-	1,251
Charge for year	2,594	303	-	2,897
On disposals	-	-	-	-
At 31 May 2021	<b>3,702</b>	<b>446</b>	<b>-</b>	<b>4,148</b>
<b>Net book values</b>				
Closing balance as at 31 May 2021	<b>7,384</b>	<b>1,070</b>	<b>695</b>	<b>9,149</b>
Opening balance as at 01 June 2020	<b>6,502</b>	<b>1,373</b>	<b>-</b>	<b>7,875</b>

## 4. Share Capital

Allotted, called up and fully paid	2021	2020
	£	£
3 Class A shares of £1.00 each	3	3
	<b>3</b>	<b>3</b>

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.