

HEKEDE LTD

Abridged Accounts

Period of accounts

Start date: 01 June 2021

End date: 31 May 2022

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Accountants' Report

For the year ended 31 May 2022

Report to the directors on the preparation of the unaudited statutory accounts of Hekede Ltd for the year ended 31 May 2022

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 2022 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 20 February 2023. 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

14th floor, 25 Cabot Square

Canary Wharf

London

E14 4QZ

20 February 2023

HEKEDE LTD

Statement of Financial Position

As at 31 May 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets		5,843	9,149
		5,843	9,149
Current assets			
Stocks		15,748	18,134
Debtors: amounts falling due within one year		37,478	29,458
Cash at bank and in hand		82,904	88,880
		136,130	136,472
Creditors: amount falling due within one year		(60,892)	(59,067)
Net current assets		75,238	77,405
Total assets less current liabilities		81,081	86,554
Creditors: amount falling due after more than one year		(48,246)	(50,000)
Net assets		32,835	36,554
Capital and reserves			
Called up share capital		3	3
Profit and loss account		32,832	36,551
Shareholder's funds		32,835	36,554

For the year ended 31 May 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 20 February 2023 and were signed on its behalf by:

Hong Anh Lieu
Director

HEKEDE LTD

Notes to the Abridged Financial Statements

For the year ended 31 May 2022

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 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.

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 (2021 : 3).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 June 2021	11,086	1,516	695	13,297
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 May 2022	11,086	1,516	695	13,297
Depreciation				
At 01 June 2021	3,702	446	-	4,148
Charge for year	2,771	303	232	3,306
On disposals	-	-	-	-
At 31 May 2022	6,473	749	232	7,454
Net book values				
Closing balance as at 31 May 2022	4,613	767	463	5,843
Opening balance as at 01 June 2021	7,384	1,070	695	9,149

4. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
3 Class A shares of £1.00 each	3	3
	3	3

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.