

E-NOVA HEALTHCARE GROUP LTD

Registered Number
13993382
(England and Wales)

Unaudited Financial Statements for the Period ended
31 March 2023

E-NOVA HEALTHCARE GROUP LTD

Company Information

for the period from 21 March 2022 to 31 March 2023

Directors

PATEL, Mayurikabehen Milan

PATEL, Milan

Registered Address

109 Chestfield Road

Chestfield

Whitstable

CT5 3LT

Registered Number

13993382 (England and Wales)

E-NOVA HEALTHCARE GROUP LTD

Balance Sheet as at 31 March 2023

	Notes	2023	
		£	£
Current assets			
Debtors		7,739	
Cash at bank and on hand		53,291	
		<u>61,030</u>	
Creditors amounts falling due within one year	10	<u>(61,530)</u>	
Net current assets (liabilities)			<u>(500)</u>
Total assets less current liabilities			<u>(500)</u>
Net assets			<u>(500)</u>
Capital and reserves			
Called up share capital			100
Profit and loss account			<u>(600)</u>
Shareholders' funds			<u>(500)</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Board of Directors on 20 December 2023, and are signed on its behalf by:

PATEL, Milan

Director

Registered Company No. 13993382

E-NOVA HEALTHCARE GROUP LTD

Notes to the Financial Statements for the period ended 31 March 2023

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Change in reporting period and impact on comparability

This is the first time the company has presented its financial statements since its incorporation, hence the financial statements presented are for the period of more than twelve months with no comparatives.

4. Principal activities

The principal activity of the company in the year under review was that of dispensing chemist.

5. Basis of measurement used in financial statements

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).

6. Accounting policies

Functional and presentation currency policy

The financial statements are presented in sterling and this is the functional currency of the company.

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Valuation of financial instruments policy

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

7. Employee information

2023

Average number of employees during the year

2

8. Description of nature of transactions and balances with related parties

Included in other creditors falling due within one year is an amount of £61,030 due to the director, Mr M Patel.

9. Debtors within one year

2023

£

Other debtors

7,739

Total

7,739

10. Creditors within one year

	2023
	£
Other creditors	61,030
Accrued liabilities and deferred income	500
Total	<u>61,530</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.