

Company registration number: 3209135

Healthy Pets Limited

Financial statements

31 December 2017

Healthy Pets Limited

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Healthy Pets Limited

Directors and other information

Directors	Mr Mark Edward Peter Effenberg	
	Mr Shriyesh Patel	(Resigned 8 June 2017)
	Mr David Seel	(Resigned 8 June 2017)
	Mr Steven John Anson	(Appointed 12 February 2018)
	Mr Adrian Peter Brown	(Appointed 12 February 2018)
	Mr Antonios Erotocritou	(Appointed 12 February 2018)
Secretary	Mr Geoffrey Costerton Gouriet	
Company number	3209135	
Registered office	6 Ridgeway Office Park Bedford Road Petersfield Hampshire GU32 3QF	
Auditor	Arthur Daniels & Company 227a West Street Fareham Hampshire PO16 0HZ	
Accountants	Arthur Daniels & Company 227a West Street Fareham Hampshire PO16 0HZ	

Healthy Pets Limited

Directors responsibilities statement

Period ended 31 December 2017

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Healthy Pets Limited

Statement of financial position

31 December 2017

	Note	31/12/17 £	£	31/03/17 £	£
Fixed assets					
Tangible assets	5	16,972		19,786	
		<u> </u>	16,972	<u> </u>	19,786
Current assets					
Debtors	6	213,926		206,073	
Cash at bank and in hand		583,384		202,496	
		<u> </u>		<u> </u>	
		797,310		408,569	
Creditors: amounts falling due within one year	7	(234,637)		(276,455)	
		<u> </u>		<u> </u>	
Net current assets			562,673		132,114
Total assets less current liabilities			<u> </u>		<u> </u>
			579,645		151,900
Net assets			<u> </u>		<u> </u>
			579,645		151,900
Capital and reserves					
Called up share capital			9		9
Revaluation reserve			1		1
Profit and loss account			579,635		151,890
			<u> </u>		<u> </u>
Shareholders funds			579,645		151,900
			<u> </u>		<u> </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 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 comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 25 September 2018 , and are signed on behalf of the board by:

Mr Mark Edward Peter Effenberg

Director

Company registration number: 3209135

Healthy Pets Limited

Statement of changes in equity

Period ended 31 December 2017

	Called up share capital £	Revaluation reserve £	Profit and loss account £	Total £
At 1 April 2016	9	1	189,953	189,963
Profit for the period			961,937	961,937
Total comprehensive income for the period	<u>-</u>	<u>-</u>	<u>961,937</u>	<u>961,937</u>
Dividends paid and payable			(1,000,000)	(1,000,000)
Total investments by and distributions to owners	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
At 31 March 2017 and 1 April 2017	9	1	151,890	151,900
Profit for the period			847,745	847,745
Total comprehensive income for the period	<u>-</u>	<u>-</u>	<u>847,745</u>	<u>847,745</u>
Dividends paid and payable			(420,000)	(420,000)
Total investments by and distributions to owners	<u>-</u>	<u>-</u>	<u>(420,000)</u>	<u>(420,000)</u>
At 31 December 2017	<u>9</u>	<u>1</u>	<u>579,635</u>	<u>579,645</u>

Healthy Pets Limited

Notes to the financial statements

Period ended 31 December 2017

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is Healthy Pets Ltd, 6 Ridgeway Office Park, Bedford Road, Petersfield, Hampshire, GU32 3QF.

2. Statement of compliance

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

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

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25 % reducing balance
Fittings fixtures and equipment	-	25 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Employee numbers

The average number of persons employed by the company during the period amounted to Nil (2017: Nil).

5. Tangible assets

	Long leasehold property £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 April 2017	1,607	56,871	50,619	109,097
Additions	-	450	-	450
At 31 December 2017	1,607	57,321	50,619	109,547
Depreciation				
At 1 April 2017	-	43,440	45,871	89,311
Charge for the year	-	2,432	832	3,264
At 31 December 2017	-	45,872	46,703	92,575
Carrying amount				
At 31 December 2017	1,607	11,449	3,916	16,972
At 31 March 2017	1,607	13,431	4,748	19,786

6. Debtors

	31/12/17 £	31/03/17 £
Trade debtors	202,132	203,911
Other debtors	11,794	2,162
	213,926	206,073

7. Creditors: amounts falling due within one year

	31/12/17 £	31/03/17 £
Trade creditors	24,441	29,012
Corporation tax	110,956	242,323
Social security and other taxes	9,195	3,410
Other creditors	90,045	1,710
	234,637	276,455

8. Summary audit opinion

The auditor's report for the period dated 25 September 2018 was unqualified.

The senior statutory auditor was RE Madden FCA for and on behalf of Arthur Daniels & Company

9. Directors advances, credits and guarantees

During the period the directors entered into the following advances and credits with the company:

Period
ended
31/12/17

Mr Mark Edward Peter Effenberg

Balance brought forward	Amounts repaid	Balance o/standing
£	£	£
(430)	430	-
<hr/>	<hr/>	<hr/>

Year ended
31/03/17

Mr Mark Edward Peter Effenberg

Balance brought forward	Amounts repaid	Balance o/standing
£	£	£
(450)	20	(430)
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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.