

Registered number: 09031197

Healthy & EatAli Limited
UNAUDITED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Healthy & EatAli Limited

BALANCE SHEET
As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	5	9,241	-
Current assets			
Debtors: amounts falling due after more than one year	7	-	24,300
Debtors: amounts falling due within one year	7	11,841	30,572
Cash at bank and in hand		38,753	56,676
		<u>50,594</u>	<u>111,548</u>
Creditors: amounts falling due within one year	8	(1,200)	(32,191)
Net current assets		49,394	79,357
Total assets less current liabilities		58,635	79,357
Net assets		58,635	79,357
Capital and reserves			
Called up share capital	9	462	462
Share premium account		559,608	559,608
Profit and loss account		(501,435)	(480,713)
		<u>58,635</u>	<u>79,357</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

J P Then
Director
Date: 29 September 2022

Healthy & EatAli Limited

BALANCE SHEET (CONTINUED)

As at 31 December 2021

The notes on pages 3 to 6 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

1. General information

Healthy & EatAli Limited is a private company limited by shares incorporated in the UK and registered in England and Wales at Unit 8 Linford Street Business Estate, 2 Linford Street, London SW8 4AB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. Management do not consider there are any key accounting estimates or assumptions made that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

The following principal accounting policies have been applied:

2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover represents expenses recharged to Crosstown Dough Limited.

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	20%	straight line
Motor vehicles	-	25%	straight line
Fixtures and fittings	-	25%	straight line
Computer equipment	-	25%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 Financial instruments

The company does not trade in financial instruments and all such instruments arise directly from operations. All trade and other debtors are initially recognised at transaction value, as none contain in substance a financing transaction. Thereafter trade and other debtors are reviewed for impairment where there is objective evidence based on observable data that the balance may be impaired. The company does not hold collateral against its trade and other receivables so its exposure to credit risk is the net balance of trade and other receivables after allowance for impairment. The company's cash

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

2. Accounting policies (continued)

2.4 Financial instruments (continued)

holdings comprise on demand balances. All cash is held with banks with strong external credit ratings. Trade and other creditors and accruals are initially recognised at transaction value as none represent a financing transaction. They are only derecognised when they are extinguished. As the company only has short term receivables and payables, its net current asset position is a reasonable measure of its liquidity at any given time.

2.5 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

3. Turnover

All turnover arose within the United Kingdom.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2020 - £NIL).

5. Tangible fixed assets

	Short-term leasehold property	Motor vehicles	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation					
At 1 January 2021	175,190	18,840	60,881	2,660	257,571
Additions	-	10,217	-	-	10,217
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	175,190	29,057	60,881	2,660	267,788
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 January 2021	175,190	18,840	60,881	2,660	257,571
Charge for the year on owned assets	-	976	-	-	976
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	175,190	19,816	60,881	2,660	258,547
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book value					
At 31 December 2021	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	9,241	-	-	9,241
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2020	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

6. Taxation

	2021 £	2020 £
Total current tax	<u>-</u>	<u>-</u>
Deferred tax		
	<u>-</u>	<u>-</u>
Total deferred tax	<u>-</u>	<u>-</u>
Taxation on profit on ordinary activities	<u>-</u>	<u>-</u>

Factors affecting tax charge for the year

The tax assessed for the year differs from the standard rate of corporation tax in the UK of 19% (2020 - 19%). The differences are explained below:

	2021 £	2020 £
(Loss)/profit on ordinary activities before tax	<u>(20,722)</u>	<u>-</u>
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2020 - 19%)	<u>(3,937)</u>	<u>5,971</u>
Effects of:		
Unrelieved tax losses carried forward	<u>3,937</u>	<u>(5,971)</u>
Total tax charge for the year	<u>-</u>	<u>-</u>

Factors that may affect future tax charges

The company has carried forward tax losses of £719,169 (2020: £689,206). The resulting deferred tax asset has not been recognised due to uncertainties over the timing of suitable profits against which the asset will reverse.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

7. Debtors

	2021 £	2020 £
Due after more than one year		
Other debtors	-	24,300
	<u>-</u>	<u>24,300</u>
Due within one year		
Other debtors	11,841	21,302
Prepayments and accrued income	-	9,270
	<u>11,841</u>	<u>30,572</u>

8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	30,091
Accruals and deferred income	1,200	2,100
	<u>1,200</u>	<u>32,191</u>

9. Share capital

	2021 £	2020 £
Allotted, called up and fully paid		
462 (2020 - 462) Ordinary Class A shares of £1.00 each	<u>462</u>	<u>462</u>

10. Related party transactions

The company is a wholly owned subsidiary of Crosstown Dough Limited. Accordingly, the company has taken advantage of the exemption in FRS 102 Section 33.1A from disclosing transactions with Crosstown Dough Limited.

11. Controlling party

The immediate and ultimate parent undertaking is Crosstown Dough Limited, a company incorporated in England and Wales. The company is ultimately controlled by the directors of Crosstown Dough Limited.

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.