

**Unaudited Financial Statements**  
**for the Year Ended**  
**31 March 2022**  
**for**  
**Hemslock Limited**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

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for the Year Ended 31 March 2022**

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**DIRECTOR:** S J Kellock

**SECRETARY:** Mrs M D Kellock

**REGISTERED OFFICE:** Bo House  
17 Pinfold Road  
Thurmaston  
Leicester  
LE4 8AS

**REGISTERED NUMBER:** 06204105 (England and Wales)

**ACCOUNTANTS:** The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Hemslock Limited**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hemslock Limited for the year ended 31 March 2022 which comprise the Income Statement, Balance Sheet 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Hemslock Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Hemslock Limited and state those matters that we have agreed to state to the director of Hemslock Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hemslock Limited and its director for our work or for this report.

It is your duty to ensure that Hemslock Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Hemslock Limited. You consider that Hemslock Limited 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 financial statements of Hemslock Limited. 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 financial statements.

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

22 November 2022

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Investments	4		650,000		650,000
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>476,266</u>		<u>519,416</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(476,266)</b>		<b>(519,416)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>173,734</u></b>		<b><u>130,584</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		85,250		85,250
Share premium			32,250		32,250
Retained earnings			<u>56,234</u>		<u>13,084</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>173,734</u></b>		<b><u>130,584</u></b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 November 2022 and were signed by:

S J Kellock - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2022

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1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about Hemslock Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Investments in subsidiaries**

Investments in subsidiaries are measured at cost less accumulated impairment.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

4. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>650,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>650,000</u>
At 31 March 2021	<u>650,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Amounts owed to group undertakings	476,151	519,301
Other creditors	115	115
	<u>476,266</u>	<u>519,416</u>

## 6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.3.22	31.3.21
Number:	Class:	Nominal value:	£	£
68,200	Ordinary A	£1	68,200	68,200
17,050	Ordinary B	£1	17,050	17,050
			<u>85,250</u>	<u>85,250</u>

## 7. OTHER FINANCIAL COMMITMENTS

Label Apeel Ltd is a subsidiary undertaking of Hemslock Ltd.

Hemslock Ltd has guaranteed the factoring amount due by Label Apeel Ltd.

## 8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	31.3.22	31.3.21
	£	£
<b>S J Kellock</b>		
Balance outstanding at start of year	-	(1,036)
Amounts advanced	-	83,185
Amounts repaid	-	(82,149)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</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.