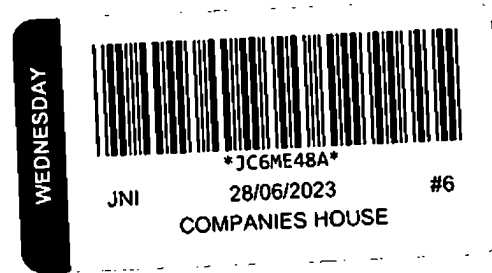


COMPANY REGISTRATION NUMBER: 06390161



**NHTL Limited**  
**Filleted Unaudited Financial Statements**  
**31 December 2022**

**NHTL Limited**  
**Financial Statements**  
**Year ended 31 December 2022**

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# **NHTL Limited**

## **Officers and Professional Advisers**

### **The board of directors**

Mrs E O'Neill  
Mr S McAleer  
Mrs M Lavery  
Mr E Lavery

### **Company secretary**

Mrs I Gillis

### **Registered office**

161 Drury Lane  
London  
England  
WC2B 5PN

**NHTL Limited**  
**Statement of Financial Position**  
**31 December 2022**

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Debtors	5	2,498,440		2,709,197
Cash at bank and in hand		<u>8,043</u>		<u>8,518</u>
		2,506,483		2,717,715
<b>Creditors: amounts falling due within one year</b>	6	<u>(4,442,589)</u>		<u>(4,653,346)</u>
<b>Net current liabilities</b>			<b>(1,936,106)</b>	<b>(1,935,631)</b>
<b>Total assets less current liabilities</b>			<b><u>(1,936,106)</u></b>	<b><u>(1,935,631)</u></b>
<b>Capital and reserves</b>				
Called up share capital	7		<b>1</b>	<b>1</b>
Profit and loss account			<b><u>(1,936,107)</u></b>	<b><u>(1,935,632)</u></b>
<b>Shareholders deficit</b>			<b><u>(1,936,106)</u></b>	<b><u>(1,935,631)</u></b>

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 Section 1A of 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 income statement has not been delivered.

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 16 June 2023, and are signed on behalf of the board by:



Mr E Lavery  
Director

Company registration number: 06390161

The notes on pages 4 to 6 form part of these financial statements.

**NHTL Limited**  
**Statement of Changes in Equity**  
**Year ended 31 December 2022**

	Called up share capital £	Profit and loss account £	Total £
<b>At 1 January 2021</b>	1	(1,935,331)	(1,935,330)
Loss for the year	—	(301)	(301)
<b>Total comprehensive income for the year</b>	—	(301)	(301)
<b>At 31 December 2021</b>	1	(1,935,632)	(1,935,631)
Loss for the year	—	(475)	(475)
<b>Total comprehensive income for the year</b>	—	(475)	(475)
<b>At 31 December 2022</b>	<u>1</u>	<u>(1,936,107)</u>	<u>(1,936,106)</u>

The notes on pages 4 to 6 form part of these financial statements.

**NHTL Limited**  
**Notes to the Financial Statements**  
**Year ended 31 December 2022**

**1. General information**

The Company is a private company limited by shares, registered in England and Wales. The address of the registered office is 161 Drury Lane, London, WC2B 5PN, England.

**2. Statement of compliance**

The Company's financial statements have been prepared in compliance with the Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as it applies to the financial statements of the Company for the year ended 31 December 2022.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

The Company made a loss for the year to 31 December 2022 and at that date the Company's liabilities exceeded its assets.

After making enquiries, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the Company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# NHTL Limited

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, 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 arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is recognised on all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are only recognised when 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 tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

#### 4. Staff costs

There were no employees other than the directors during the year. The directors did not receive any remuneration from the Company during the year. The directors are the key management of the Company.

#### 5. Debtors

	2022 £	2021 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	2,498,439	2,709,196
Other debtors	1	1
	<u>2,498,440</u>	<u>2,709,197</u>

#### 6. Creditors: amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>4,442,589</u>	<u>4,653,346</u>

# NHTL Limited

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 7. Called up share capital

##### Issued, called up and fully paid

	2022		2021	
	No.	£	No.	£
Ordinary shares of £0.50 each	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>

#### 8. Capital commitment

The Company had no capital commitments at 31 December 2022 or at 31 December 2021.

#### 9. Contingent liabilities

The Company had no contingent liabilities at 31 December 2022 or at 31 December 2021.

#### 10. Related party transactions

The Company has taken the advantage of the exemption under FRS 102 Section 33.1A not to disclose transactions with entities that are part of the group.

The following related party balances were in existence at the period end:

	2021	Loan (advance)/ Repayment	Other movements	2022
	£	£	£	£
Other related undertakings	(1,779,646)	-	-	(1,779,646)