REGISTERED NUMBER: 07042911 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2023

for

The Bio-D Holdings (UK) Limited

Contents of the Financial Statements
for the Year Ended 30 June 2023

The Bio-D Holdings (UK) Limited

Company Information
for the Year Ended 30 June 2023

DIRECTORS:	L Atkin Mrs J Atkin
SECRETARY:	L Atkin
REGISTERED OFFICE:	Unit 10 Marfleet Environmental Technologies Park Westgate Way Hull East Yorkshire HU9 5LW
REGISTERED NUMBER:	07042911 (England and Wales)
ACCOUNTANTS:	Harris Lacey and Swain Suite 1 The Riverside Building Hessle East Yorkshire HU13 0DZ

Balance Sheet
30 June 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Investments	4		342,155		342,155
CURRENT ASSETS					
Debtors	5	700		700	
CREDITORS					
Amounts falling due within one year	6	259,012		296,292	
NET CURRENT LIABILITIES			(258,312)		(295,592)
TOTAL ASSETS LESS CURRENT LIABILITIES			83,843		46,563
CAPITAL AND RESERVES					
Called up share capital			2,000		2,000
Share premium			18,000		18,000
Capital redemption reserve			2,000		2,000
Retained earnings			61,843		24,563
			83,843		46,563

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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 Board of Directors and authorised for issue on 9 October 2023 and were signed on its behalf by:

L Atkin - Director

1. STATUTORY INFORMATION

The Bio-D Holdings (UK) 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.

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

Financial instruments
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

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4. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 July 2022	
and 30 June 2023	342,155
NET BOOK VALUE	
At 30 June 2023	342,155
At 30 June 2022	342,155

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	700	700

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	-	38,000
Other creditors	259,012	258,292
	259,012	296,292