

Unaudited Financial Statements
for the Period 16 April 2020 to 30 April 2021
for
Her.9 Group Ltd

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for the period 16 April 2020 to 30 April 2021**

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Her.9 Group Ltd
Company Information
for the period 16 April 2020 to 30 April 2021

DIRECTORS:

M D G Haller
H C F Porpora
R K Sharma

REGISTERED OFFICE:

The Mill House
Shoppe Hill
Dunsfol
Godalming
GU8 4LP

REGISTERED NUMBER:

12559715 (England and Wales)

ACCOUNTANTS:

Bennett Brooks & Co Ltd
Chartered Accountants
2 Maple Court
Davenport Street
Macclesfield
Cheshire
SK10 1JE

Her.9 Group Ltd (Registered number: 12559715)

**Balance Sheet
30 April 2021**

	Notes	£
FIXED ASSETS		
Intangible assets	4	3,995
CURRENT ASSETS		
Stocks		83,904
Debtors	5	17,833
Cash at bank		<u>101,120</u>
		202,857
CREDITORS		
Amounts falling due within one year	6	<u>(42,091)</u>
NET CURRENT ASSETS		<u>160,766</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,761</u>
CAPITAL AND RESERVES		
Called up share capital	7	64,858
Share premium		185,161
Retained earnings		<u>(85,258)</u>
SHAREHOLDERS' FUNDS		<u>164,761</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2021 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 11 January 2022 and were signed on its behalf by:

M D G Haller - Director

**Notes to the Financial Statements
for the period 16 April 2020 to 30 April 2021**

1. STATUTORY INFORMATION

Her.9 Group Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website development are being amortised evenly over their estimated useful life of 5 years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the period 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 period 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.

Share capital

Ordinary shares are classed as equity.

Short term debtors and creditors

Short term debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, cash held with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 3.

Notes to the Financial Statements - continued
for the period 16 April 2020 to 30 April 2021

4. INTANGIBLE FIXED ASSETS

Other
intangible
assets
£**COST**

Additions

3,995

At 30 April 2021

3,995**NET BOOK VALUE**

At 30 April 2021

3,995

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

£

17,833

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors

£

6,302

Other creditors

35,78942,091

7. CALLED UP SHARE CAPITAL

Allotted, issued:

Number:

Class:

Nominal value:

2021

6,485,759

Ordinary

£0.01

64,858

On incorporation 100 ordinary shares at £1.00 per share were issued at par.

On 1st June 2020 14,900 ordinary shares at £1.00 per share were issued at par.

On 2nd October 2020 45,000 ordinary shares at £1.00 per share were issued at par.

On 3rd February 2021 60,000 ordinary shares at a nominal of £1.00 were subdivided into 6,000,000 shares at a nominal of £0.01.

On 23rd February 2021 311,389 ordinary shares at a £0.01 nominal and £0.41666 share premium were issued.

On 5th March 2021 174,370 ordinary shares at a £0.01 nominal and £0.416667 share premium were issued.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Her.9 Group Ltd**

The following reproduces the text of the report prepared for the directors 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 Directors 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 Her.9 Group Ltd for the period ended 30 April 2021 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 Board of Directors of Her.9 Group Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Her.9 Group Ltd and state those matters that we have agreed to state to the Board of Directors of Her.9 Group Ltd, as a body, 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 Her.9 Group Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Her.9 Group Ltd 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 loss of Her.9 Group Ltd. You consider that Her.9 Group Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Her.9 Group Ltd. 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.

Bennett Brooks & Co Ltd
Chartered Accountants
2 Maple Court
Davenport Street
Macclesfield
Cheshire
SK10 1JE

11 January 2022

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.