REGISTERED NUMBER: SC505321 (Scotland)

Unaudited Financial Statements for the Year Ended 31 May 2025

for

GUTSY HEALTH LIMITED

GUTSY HEALTH LIMITED (REGISTERED NUMBER: SC505321)

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for the Year Ended 31 May 2025

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GUTSY HEALTH LIMITED

Company Information
for the Year Ended 31 May 2025

DIRECTOR:	G V E Stuart
REGISTERED OFFICE:	Basement 53a Manor Place Edinburgh EH3 7EG
REGISTERED NUMBER:	SC505321 (Scotland)

GUTSY HEALTH LIMITED (REGISTERED NUMBER: SC505321)

Balance Sheet
31 May 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	4		1,871		1,406
Tangible assets	5		863		-
			2,734		1,406
CURRENT ASSETS					
Stocks		22,667		52,132	
Debtors	6	21,373		-	
Cash at bank		43,584		24,822	
		87,624		76,954	
CREDITORS					
Amounts falling due within one year	7	126,816		146,012	
NET CURRENT LIABILITIES			(39,192)		(69,058)
TOTAL ASSETS LESS CURRENT LIABILITIES			(36,458)		(67,652)
CREDITORS					
Amounts falling due after more than one year	8		(27,417)		-
PROVISIONS FOR LIABILITIES			(216)		-
NET LIABILITIES			(64,091)		(67,652)
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			(64,092)		(67,653)
SHAREHOLDERS' FUNDS			(64,091)		(67,652)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

Balance Sheet - continued
31 May 2025

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 30 July 2025 and were signed by:

G V E Stuart - Director

1. STATUTORY INFORMATION

Gutsy Health Limited is a private company, limited by shares , registered in Scotland. 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

Development costs are being amortised evenly over their estimated useful life of four years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

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 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.

Going concern
Although the going concern basis has been adopted in these accounts, its continued appropriateness is dependent upon future trading performance and the continued support of the director.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 4) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 June 2024	1,517
Additions	876
At 31 May 2025	2,393
AMORTISATION	
At 1 June 2024	111
Charge for year	411
At 31 May 2025	522
NET BOOK VALUE	
At 31 May 2025	1,871
At 31 May 2024	1,406

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 June 2024	2,714	-	2,714
Additions	-	941	941
At 31 May 2025	2,714	941	3,655
DEPRECIATION			
At 1 June 2024	2,714	-	2,714
Charge for year	-	78	78
At 31 May 2025	2,714	78	2,792
NET BOOK VALUE			
At 31 May 2025	-	863	863
At 31 May 2024	-	-	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	4,536	-
Other debtors	16,837	-
	21,373	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	7,000	-
Trade creditors	23	204
Taxation and social security	189	4,800
Other creditors	119,604	141,008
	126,816	146,012

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans	27,417	-

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is G V E Stuart.

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.