REGISTERED NUMBER: SC633621 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2023

for

One Human Design Ltd

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for the Year Ended 31 March 2023

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One Human Design Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTOR:	Barry J Mullan
SECRETARY:	Ms L McHugh
REGISTERED OFFICE:	54 Fisher Road Bathgate EH48 2QJ
REGISTERED NUMBER:	SC633621 (Scotland)
ACCOUNTANTS:	Stevenson & Kyles Chartered Accountants 25 Sandyford Place Glasgow G3 7NG

Balance Sheet
31 March 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		4,534		3,944
CURRENT ASSETS					
Cash at bank		92,985		90,752	
CREDITORS					
Amounts falling due within one year	5	16,866		20,358	
NET CURRENT ASSETS			76,119		70,394
TOTAL ASSETS LESS CURRENT LIABILITIES			80,653		74,338
PROVISIONS FOR LIABILITIES	6		862		749
NET ASSETS			79,791		73,589
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			79,691		73,489
SHAREHOLDERS' FUNDS			79,791		73,589

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

continued...

Balance Sheet - continued
31 March 2023

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 26 September 2023 and were signed by:

Barry J Mullan - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

One Human Design Ltd 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.

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

Fittings and equipment	- 25% on cost
Computer equipment	- 25% on cost

Financial instruments
Basic financial instruments, including debtors and creditors with no stated interest rate and receivable or payable within one year, are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in administrative expenses.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Grant income
Where applicable, grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and that the company will comply with all attached conditions. Where the grant income relates to a particular expense item, the grant income is recognised in the profit and loss account over the same period as the expense it is intended to compensate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. TANGIBLE FIXED ASSETS

	Fittings and equipment £	Computer equipment £	Totals £
COST			
At 1 April 2022	2,939	4,995	7,934
Additions	-	3,435	3,435
At 31 March 2023	2,939	8,430	11,369
DEPRECIATION			
At 1 April 2022	1,575	2,415	3,990
Charge for year	735	2,110	2,845
At 31 March 2023	2,310	4,525	6,835
NET BOOK VALUE			
At 31 March 2023	629	3,905	4,534
At 31 March 2022	1,364	2,580	3,944

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	14,140	16,201
Other creditors	2,726	4,157
	16,866	20,358

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6. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	862	749

	Deferred tax
	£
Balance at 1 April 2022	749
Provided during year	113
Balance at 31 March 2023	862

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
100	Ordinary	£1	100	100

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.