

# **Kelda Finance (No.3) Plc**

Condensed interim Financial Statements

Registered number 08270049

For the six month period ended 30 September 2023



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## **Information to accompany the condensed interim Financial Statements**

The results for Kelda Finance (No.3) Plc (the company) for the six month period ended 30 September 2023 are presented in this report.

### **Principal activities, review of the business and future developments**

The principal activity of the company is to act as a financing company within the Kelda Holdings Limited group (Kelda group).

### **Financial performance and outlook**

During the six month period ended 30 September 2023 the company has not traded and therefore incurred no profit or loss or other comprehensive income or expense.

As the company incurred no profit or loss or other comprehensive income or expense in the current or prior period, no profit and loss account or statement of comprehensive income is presented.

### **Principal risks and uncertainties**

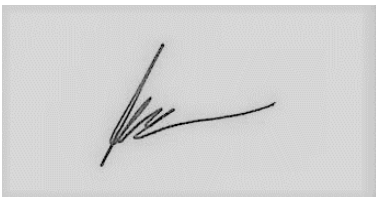
Following the cessation of trade, the directors do not consider there to be any principal risks or uncertainties.

## Condensed Balance Sheet

as at 30 September 2023

	<b>Unaudited at 30 September 2023</b>	Audited at 31 March 2023
	<b>£'000</b>	£'000
<b>Fixed assets</b>		
Non-current debtors	2	12
	<u>12</u>	<u>12</u>
<b>Current assets</b>		
Cash and cash equivalents	-	-
	<u>12</u>	<u>12</u>
<b>Total assets less current liabilities</b>	<u>12</u>	<u>12</u>
<b>Net assets</b>	<u>12</u>	<u>12</u>
<b>Capital and reserves</b>		
Called up share capital	12	12
Profit and loss account	-	-
	<u>12</u>	<u>12</u>
<b>Total shareholders' funds</b>	<u>12</u>	<u>12</u>

The condensed interim Financial Statements on pages 2 to 4, which are unaudited, were approved by the Board of Directors on 29 November 2023 and signed on its behalf by:



**P S Inman**  
Director

## Condensed Statement of Changes in Equity

for the six month period ended 30 September 2023

	<b>Called up Share capital £'000</b>	<b>Profit and loss account £'000</b>	<b>Total Shareholders' funds £'000</b>
Balance at 1 April 2023	12	-	12
<b>Total comprehensive result for the six month period</b>			
Result for the financial period	-	-	-
Total comprehensive result for the six month period	-	-	-
<b>Balance at 30 September 2023</b>	<b>12</b>	<b>-</b>	<b>12</b>

	<b>Called up share capital £'000</b>	<b>Profit and loss account £'000</b>	<b>Total Shareholders' funds £'000</b>
Balance at 1 April 2022	12	-	12
<b>Total comprehensive result for six month period</b>			
Result for the financial period	-	-	-
Total comprehensive result for the six month period	-	-	-
Balance at 30 September 2022	12	-	12

## Notes to the condensed interim Financial Statements

### 1 Basis of preparation and accounting

The financial information for the six month period ended 30 September 2023 has been prepared in accordance with FRS 104 'Interim Financial Reporting' and the Companies Act 2006. The financial information for the six month period ended 30 September 2023 and the equivalent period in 2022 has not been audited and does not constitute statutory accounts.

The accounting policies, methods of computation and presentation in these accounts are consistent with those that were applied in the annual Financial Statements of Kelda Finance (No.3) Plc for the year ended 31 March 2023. The auditor's report on those accounts was unqualified. The company's Financial Statements are prepared under the historical cost convention in compliance with Financial Reporting Standard 101 Reduced Disclosure Framework.

### 2 Non-current debtors

	<b>Unaudited at 30 September 2023</b>	Audited at 31 March 2023
	<b>£'000</b>	£'000
Amounts owed by group undertakings	<b>12</b>	12
<b>Total debtors</b>	<b>12</b>	12

Amounts owed by group undertakings are owed by Kelda Finance (No.2) Limited, which are unsecured and interest free. The amounts are repayable on demand but are not expected to be repaid within the next 12 months.

