

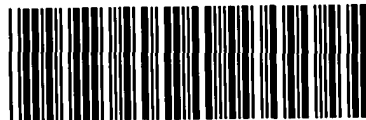
Reg

Unaudited Financial Statements for the Year Ended 30 June 2023

for

Ceteris Paribus Limited

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COMPANIES-HOUSE

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for the Year Ended 30 June 2023**

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Ceteris Paribus Limited
Company Information
for the Year Ended 30 June 2023

DIRECTORS: Mr A M Simpson
Mrs D S Simpson

SECRETARY: Mrs D S Simpson

REGISTERED OFFICE: Avaland House
110 London Road
Hemel Hempstead
Hertfordshire
HP3 9SD

REGISTERED NUMBER: 04804129 (England and Wales)

ACCOUNTANTS: David Lindon & Co
Chartered Accountants
Avaland House
110 London Road
Hemel Hempstead
Hertfordshire
HP3 9SD

Ceteris Paribus Limited (Registered number: 04804129)

**Balance Sheet
30 June 2023**

	Notes	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	4	-	91
CURRENT ASSETS			
Debtors	5	13,525	3,525
Cash at bank		141,913	253,639
		<u>155,438</u>	<u>257,164</u>
CREDITORS			
Amounts falling due within one year	6	19,248	5,500
NET CURRENT ASSETS		<u>136,190</u>	<u>251,664</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>136,190</u></u>	<u><u>251,755</u></u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		136,188	251,753
SHAREHOLDERS' FUNDS		<u><u>136,190</u></u>	<u><u>251,755</u></u>

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.

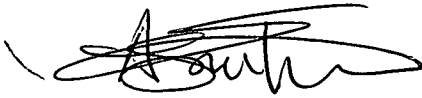
The notes on pages 4 to 6 form part of these financial statements

Balance Sheet - continued
30 June 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 Board of Directors and authorised for issue on 29 November 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A M Simpson', with a stylized flourish at the end.

Mr A M Simpson - Director

**Notes to the Financial Statements
for the Year Ended 30 June 2023**

1. STATUTORY INFORMATION

Ceteris Paribus 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 - going concern

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.

Fixtures & furniture	- 25% on cost
Computer equipment	- 25% on cost

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2).

4. TANGIBLE FIXED ASSETS

	Fixtures & furniture £	Computer equipment £	Totals £
COST			
At 1 July 2022	3,016	10,301	13,317
Disposals	(3,016)	(6,070)	(9,086)
	<u>-</u>	<u>4,231</u>	<u>4,231</u>
DEPRECIATION			
At 1 July 2022	3,016	10,210	13,226
Charge for year	-	91	91
Eliminated on disposal	(3,016)	(6,070)	(9,086)
	<u>-</u>	<u>4,231</u>	<u>4,231</u>
NET BOOK VALUE			
At 30 June 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2022	<u>-</u>	<u>91</u>	<u>91</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	13,500	-
Directors' current accounts	-	3,350
Tax	-	127
VAT	25	48
	<u>13,525</u>	<u>3,525</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	13,500	-
Social security and other taxes	8	-
Directors' current accounts	240	-
Accruals and deferred income	5,500	5,500
	<u>19,248</u>	<u>5,500</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 June 2023 and 30 June 2022:

	2023	2022
	£	£
Mr A M Simpson		
Balance outstanding at start of year	3,350	(2,496)
Amounts advanced	1,788	5,846
Amounts repaid	(5,378)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(240)</u>	<u>3,350</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is Mr A M Simpson.