

**CAMBRIDGE SCIENTIFIC PUBLISHERS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**Cambridge Scientific Publishers Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 28 February 2023**

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**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—4

**Cambridge Scientific Publishers Limited**  
**Balance Sheet**  
**As At 28 February 2023**

Registered number: 05032133

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		676		-
			<u>676</u>		<u>-</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>5</b>	7,428		1,118	
Debtors	<b>6</b>	7,901		6,722	
Cash at bank and in hand		123		-	
		<u>15,452</u>		<u>7,840</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(30,065 )		(20,172 )	
		<u>(30,065 )</u>		<u>(20,172 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(14,613 )		(12,332 )
			<u>(14,613 )</u>		<u>(12,332 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(13,937 )		(12,332 )
			<u>(13,937 )</u>		<u>(12,332 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>8</b>		(1,389 )		(1,889 )
			<u>(1,389 )</u>		<u>(1,889 )</u>
<b>NET LIABILITIES</b>			(15,326 )		(14,221 )
			<u>(15,326 )</u>		<u>(14,221 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>		100		100
Profit and Loss Account			(15,426 )		(14,321 )
			<u>(15,426 )</u>		<u>(14,321 )</u>
<b>SHAREHOLDERS' FUNDS</b>			(15,326 )		(14,221 )
			<u>(15,326 )</u>		<u>(14,221 )</u>

**Cambridge Scientific Publishers Limited**  
**Balance Sheet (continued)**  
**As At 28 February 2023**

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For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mrs Janie Wardle

Director

29/11/2023

The notes on pages 3 to 4 form part of these financial statements.

**Cambridge Scientific Publishers Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 28 February 2023**

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**1. General Information**

Cambridge Scientific Publishers Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05032133. The registered office is 45 Margett Street, Cottenham, Cambridge, CB24 8QY.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% on Cost
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**2.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2022: 1)

**4. Tangible Assets**

	<b>Computer Equipment £</b>
<b>Cost</b>	
As at 1 March 2022	-
Additions	901
As at 28 February 2023	901
<b>Depreciation</b>	
As at 1 March 2022	-
Provided during the period	225
As at 28 February 2023	225
<b>Net Book Value</b>	
As at 28 February 2023	676
As at 1 March 2022	-

**Cambridge Scientific Publishers Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 February 2023**

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Materials	7,428	1,118
	<u>7,428</u>	<u>1,118</u>

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	7,557	6,426
Other debtors	296	296
VAT	48	-
	<u>7,901</u>	<u>6,722</u>

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,274	560
Bank loans and overdrafts	-	185
Other taxes and social security	248	248
VAT	-	85
Other creditors	28,265	18,816
Bounce Back Loan Current	278	278
	<u>30,065</u>	<u>20,172</u>

**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bounce Back Loan	1,389	1,889
	<u>1,389</u>	<u>1,889</u>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	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.