

Registered number  
06216787

Aestheticus Limited

Filleted Accounts

30 April 2023

**Aestheticus Limited****Registered number:** 06216787**Balance Sheet****as at 30 April 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	3	3,661	5,739
<b>Current assets</b>			
Debtors	4	235,601	134,000
Cash at bank and in hand		362,574	489,347
		<u>598,175</u>	<u>623,347</u>
<b>Creditors: amounts falling due within one year</b>	5	(60,025)	(124,639)
<b>Net current assets</b>		<u>538,150</u>	<u>498,708</u>
<b>Net assets</b>		<u>541,811</u>	<u>504,447</u>
<b>Capital and reserves</b>			
Called up share capital		101	101
Profit and loss account		541,710	504,346
<b>Shareholder's funds</b>		<u>541,811</u>	<u>504,447</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Miles Gordon Berry

Director

Approved by the board on 30 January 2024

**Aestheticus Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	15% straight line
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

### 3 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 May 2022	13,855
At 30 April 2023	<u>13,855</u>
<b>Depreciation</b>	
At 1 May 2022	8,116
Charge for the year	<u>2,078</u>
At 30 April 2023	<u>10,194</u>
<b>Net book value</b>	
At 30 April 2023	<u>3,661</u>
At 30 April 2022	5,739

4 Debtors	2023 £	2022 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	137,601	134,000
Other debtors	<u>98,000</u>	<u>-</u>
	<u>235,601</u>	<u>134,000</u>

5 Creditors: amounts falling due within one year	2023 £	2022 £
Taxation and social security costs	58,255	67,363
Other creditors	<u>1,770</u>	<u>57,276</u>
	<u>60,025</u>	<u>124,639</u>

### 6 Other information

Aestheticus Limited is a private company limited by shares and incorporated in England. Its registered office is:

5 Braemore Court  
Cockfosters Road  
Cockfosters  
Barnet  
EN4 0AE

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.