

Company registration number 06597245 (England and Wales)

CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MAY 2023

PAGES FOR FILING WITH REGISTRAR

CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

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CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

BALANCE SHEET

AS AT 30 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	3		516		645
Current assets					
Debtors	4	-		1,264	
Cash at bank and in hand		227,452		168,242	
		<u>227,452</u>		<u>169,506</u>	
Creditors: amounts falling due within one year	5	<u>(48,651)</u>		<u>(37,372)</u>	
Net current assets			178,801		132,134
Total assets less current liabilities			179,317		132,779
Provisions for liabilities			(98)		(122)
Net assets			<u>179,219</u>		<u>132,657</u>
Capital and reserves					
Called up share capital	6		1		1
Profit and loss reserves			179,218		132,656
Total equity			<u>179,219</u>		<u>132,657</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

BALANCE SHEET (CONTINUED)

AS AT 30 MAY 2023

The financial statements were approved and signed by the director and authorised for issue on 29 February 2024

Dr M Strick

Director

Company Registration No. 06597245

CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MAY 2023

1 Accounting policies

Company information

Caer Cosmetic, Aesthetic & Reconstructive Plastic Surgery Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 597 Stretford Road, Old Trafford, Manchester, United Kingdom, M16 9BX.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	20% reducing balance
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1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MAY 2023

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	1

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 31 May 2022 and 30 May 2023	3,378
Depreciation and impairment	
At 31 May 2022	2,733
Depreciation charged in the year	129
At 30 May 2023	2,862
Carrying amount	
At 30 May 2023	516
At 30 May 2022	645

CAER COSMETIC, AESTHETIC & RECONSTRUCTIVE PLASTIC SURGERY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MAY 2023

4 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	-	1,265
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Corporation tax	11,190	4,943
Other creditors	37,461	32,429
	<u> </u>	<u> </u>
	<u>48,651</u>	<u>37,372</u>

6 Called up share capital

	2023	2022	2023	2022
	Number	Number	£	£
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	1	1	1	1
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7 Directors' transactions

Included in creditors at the year end is a balance of £35,811 (2022: 30,779) owed to the director. This loan is interest free and has no terms of repayment.

8 Parent company

The company is ultimately controlled by M Strick who owns 100% of the issued share capital.

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.