

**CAMBRIDGE GYNAECOLOGY CENTRE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

Cambridge Gynaecology Centre Ltd
Unaudited Financial Statements
For The Year Ended 5 April 2023

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Cambridge Gynaecology Centre Ltd
Balance Sheet
As At 5 April 2023

Registered number: 07531217

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		4,746		2,979
Investments	6		81,975		88,579
			86,721		91,558
CURRENT ASSETS					
Debtors	7	43,880		21,262	
Cash at bank and in hand		1,044		1,853	
			44,924		23,115
Creditors: Amounts Falling Due Within One Year	8	(49,283)		(38,097)	
NET CURRENT ASSETS (LIABILITIES)			(4,359)		(14,982)
TOTAL ASSETS LESS CURRENT LIABILITIES			82,362		76,576
NET ASSETS			82,362		76,576
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Profit and Loss Account			82,262		76,476
SHAREHOLDERS' FUNDS			82,362		76,576

Cambridge Gynaecology Centre Ltd
Balance Sheet (continued)
As At 5 April 2023

For the year ending 5 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their 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

Mrs Naseem Shafi

Director

Mr Mahmood Shafi

Director

09/11/2023

The notes on pages 3 to 6 form part of these financial statements.

Cambridge Gynaecology Centre Ltd
Notes to the Financial Statements
For The Year Ended 5 April 2023

1. General Information

Cambridge Gynaecology Centre Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07531217 . The registered office is 70 Cambridge Road, Great Shelford, Cambridge, Cambridgeshire, CB22 5JS.

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 recognised when a company gains entitlement to receive income from a third party.

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	20% Straight Line Method
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2.4. Taxation

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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 assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Cambridge Gynaecology Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2023	2022
Officers	2	2
	<u>2</u>	<u>2</u>

5. Tangible Assets

	Computer Equipment £
Cost	
As at 6 April 2022	12,192
Additions	2,788
As at 5 April 2023	<u>14,980</u>
Depreciation	
As at 6 April 2022	9,213
Provided during the period	1,021
As at 5 April 2023	<u>10,234</u>
Net Book Value	
As at 5 April 2023	<u>4,746</u>
As at 6 April 2022	<u>2,979</u>

6. Investments

	Listed £
Cost	
As at 6 April 2022	88,579
Revaluations	(6,604)
As at 5 April 2023	<u>81,975</u>
Provision	
As at 6 April 2022	-
As at 5 April 2023	<u>-</u>
Net Book Value	
As at 5 April 2023	<u>81,975</u>
As at 6 April 2022	<u>88,579</u>

Cambridge Gynaecology Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

7. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	43,568	21,262
Prepayments and accrued income	312	-
	<u>43,880</u>	<u>21,262</u>

8. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	-	1
Corporation tax	35,513	25,869
Other taxes and social security	6,205	7,406
Other creditors	400	-
Accruals and deferred income	2,503	2,022
Directors' loan accounts	4,662	2,799
	<u>49,283</u>	<u>38,097</u>

9. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

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.