

Company registration number: **10160364**

Cerus Holdings Limited  
Unaudited Filleted Abridged Financial Statements  
for the year ended  
31 May 2023

HOLLINGSWORTH & CO LIMITED  
Coppice House, Halesfield 7, Telford, TF7 4NA,  
United Kingdom

# Cerus Holdings Limited

## Report to the board of directors on the preparation of the unaudited statutory financial statements of Cerus Holdings Limited

Year ended 31 May 2023

As described on the abridged statement of financial position, the Board of Directors of Cerus Holdings Limited are responsible for the preparation of the abridged financial statements for the year ended 31 May 2023, which comprise the abridged income statement, statement of income and retained earnings, abridged statement of financial position and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions I have compiled these unaudited abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

HOLLINGSWORTH & CO LIMITED

Coppice House

Halesfield 7

Telford

TF7 4NA

United Kingdom

Date: 14 February 2024

# Cerus Holdings Limited

## Abridged Statement of Financial Position

### 31 May 2023

		2023	2022
	Note	£	£
FIXED ASSETS			
Investments	5	100	100
CURRENT ASSETS			
Debtors		105,634	110,634
Cash at bank and in hand		34,204	30,943
		<hr/> 139,838	<hr/> 141,577
Creditors: amounts falling due within one year		(1,542)	(2,782)
		<hr/> 138,296	<hr/> 138,795
Net current assets			
		<hr/> 138,396	<hr/> 138,895
Total assets less current liabilities			
CAPITAL AND RESERVES			
Called up share capital		100	100
Profit and loss account		138,296	138,795
		<hr/> 138,396	<hr/> 138,895
Shareholders funds			
		<hr/> 138,396	<hr/> 138,895

For the year ending 31 May 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements.

All of the members have consented to the preparation of the abridged statement of financial position and the abridged income statement for the year ended 31 May 2023 in accordance with Section 444(2A) of the

Companies Act 2006.

These abridged 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 income statement has not been delivered.

These abridged financial statements were approved by the board of directors and authorised for issue on 14 February 2024, and are signed on behalf of the board by:

A Benion

Director

Company registration number: 10160364

# Cerus Holdings Limited

## Notes to the Abridged Financial Statements

### Year ended 31 May 2023

#### 1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is Coppice House, Halesfield 7, Telford, TF7 4NA, England.

#### 2 STATEMENT OF COMPLIANCE

These abridged financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

#### 3 ACCOUNTING POLICIES

##### BASIS OF PREPARATION

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The abridged financial statements are prepared in sterling, which is the functional currency of the company.

##### FIXED ASSET INVESTMENTS

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income or profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Other fixed asset investments which are listed are measured at fair value with changes in fair value being recognised in profit or loss.

All other Investments held as fixed assets are initially recorded at cost, and are subsequently stated at cost less any accumulated impairment losses.

##### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

## FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

## 4 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was Nil (2022: Nil).

## 5 FIXED ASSETS

Investments

£

COST

At 1 June 2022 and 31 May 2023	100
--------------------------------	-----

IMPAIRMENT

At 1 June 2022 and 31 May 2023	-
--------------------------------	---

CARRYING AMOUNT

At 31 May 2023	100
----------------	-----

At 31 May 2022	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.