

DR SIMON SPORTON MEDICAL LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

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Directors	Mrs Rachel Katherine Sporton Dr Simon Charles Edwin Sporton
Registered Number	11878894
Registered Office	Produce House 1a Wickham Court Road West Wickham Kent BR4 9LN
Accountants	Ludlow Painter Limited Produce House 1a Wickham Court Road West Wickham Kent BR4 9LN

DR SIMON SPORTON MEDICAL LTD

Directors' Report

For the year ended 31 March 2023

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 March 2023.

Principal activities

The principal activity of the company during the financial year was of provision of medical services.

Directors

The directors who served the company throughout the year were as follows:

Mrs Rachel Katherine Sporton

Dr Simon Charles Edwin Sporton

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

This report was approved by the board and signed on its behalf by:

Mrs Rachel Katherine Sporton
Director

Date approved: 31 October 2023

DR SIMON SPORTON MEDICAL LTD

Accountants' Report

For the year ended 31 March 2023

Report to the directors on the preparation of the unaudited statutory accounts of Dr Simon Sporton Medical Ltd for the year ended 31 March 2023.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dr Simon Sporton Medical Ltd for the year ended 31 March 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the Board of Directors of Dr Simon Sporton Medical Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Dr Simon Sporton Medical Ltd and state those matters that we have agreed to state to the Board of Directors of Dr Simon Sporton Medical Ltd, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dr Simon Sporton Medical Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dr Simon Sporton Medical Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Dr Simon Sporton Medical Ltd. You consider that Dr Simon Sporton Medical Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Dr Simon Sporton Medical Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements 31 March 2023.

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Ludlow Painter Limited
Produce House
1a Wickham Court Road
West Wickham
Kent
BR4 9LN
31 October 2023

DR SIMON SPORTON MEDICAL LTD

Balance Sheet

As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	3,929	2,474
		3,929	2,474
Current assets			
Debtors	4	15,324	17,358
Cash at bank and in hand		32,664	10,361
		47,988	27,719
Creditors: amount falling due within one year	5	(19,753)	(12,672)
Net current assets		28,235	15,047
Total assets less current liabilities		32,164	17,521
Net assets		32,164	17,521
Capital and reserves			
Called up share capital	6	2	2
Profit and loss account		32,162	17,519
Shareholder's funds		32,164	17,521

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

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 31 October 2023 and were signed on its behalf by:

Dr Simon Charles Edwin Sporton
Director

DR SIMON SPORTON MEDICAL LTD
Statement of Changes in Equity
For the year ended 31 March 2023

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 April 2021	2	13,399	13,401
Profit for the year		50,620	50,620
Total comprehensive income for the year	-	50,620	50,620
Dividends		(46,500)	(46,500)
Total investments by and distributions to owners	-	(46,500)	(46,500)
At 31 March 2022	2	17,519	17,521
At 01 April 2022	2	17,519	17,521
Profit for the year		78,393	78,393
Total comprehensive income for the year	-	78,393	78,393
Dividends		(63,750)	(63,750)
Total investments by and distributions to owners	-	(63,750)	(63,750)
At 31 March 2023	2	32,162	32,164

DR SIMON SPORTON MEDICAL LTD

Notes to the Financial Statements

For the year ended 31 March 2023

General Information

Dr Simon Sporton Medical Ltd is a private company, limited by shares, registered in England and Wales, registration number 11878894, registration address Produce House, 1a Wickham Court Road, West Wickham, Kent, BR4 9LN.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Dividends

Proposed dividends are only included as liabilities in the balance sheet when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

2. Average number of employees

Average number of employees during the year was 1 (2022 : 1).

3. Tangible fixed assets

Cost or valuation	Computer Equipment	Total
	£	£
At 01 April 2022	3,299	3,299
Additions	2,766	2,766
Disposals	-	-
At 31 March 2023	6,065	6,065
Depreciation		
At 01 April 2022	825	825
Charge for year	1,311	1,311
On disposals	-	-
At 31 March 2023	2,136	2,136
Net book values		
Closing balance as at 31 March 2023	3,929	3,929
Opening balance as at 01 April 2022	2,474	2,474

4. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade Debtors	15,324	17,358
	15,324	17,358

5. Creditors: amount falling due within one year

	2023	2022
	£	£
Corporation Tax	18,078	11,293
PAYE & Social Security	256	0
Other Creditors	1,404	1,351
Directors Current Account	15	28
	19,753	12,672

6. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
2 Class A shares of £1.00 each	2	2
	<u>2</u>	<u>2</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.