REGISTERED NUMBER: 04503678 (England and Wales)

CELSIUS THERMOGRAPHICS LIMITED

FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2022 TO 31 AUGUST 2023

Charles Lovell & Co Limited
Chartered Certified Accountants
and Statutory Auditors
8 Church Green East
Redditch
Worcestershire
B98 8BP

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For The Period 1 APRIL 2022 TO 31 AUGUST 2023

COMPANY INFORMATION
For The Period 1 APRIL 2022 TO 31 AUGUST 2023

DIRECTORS:	R Durnall H R Few
SECRETARY:	H R Few
REGISTERED OFFICE:	32 Humphrey Middlemore Drive Harborne Birmingham West Midlands B17 0JN
REGISTERED NUMBER:	04503678 (England and Wales)
ACCOUNTANTS:	Charles Lovell & Co Limited Chartered Certified Accountants and Statutory Auditors 8 Church Green East Redditch Worcestershire B98 8BP

BALANCE SHEET
31 AUGUST 2023

	Notes	31.8.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		-		4,122
CURRENT ASSETS					
Debtors	5	-		6,323	
Cash at bank		**24,228**		12,826	
		24,228		19,149	
CREDITORS					
Amounts falling due within one year	6	**18,235**		19,845	
NET CURRENT ASSETS/(LIABILITIES)			**5,993**		(696)
TOTAL ASSETS LESS CURRENT LIABILITIES			**5,993**		3,426
PROVISIONS FOR LIABILITIES			-		783
NET ASSETS			**5,993**		2,643
CAPITAL AND RESERVES					
Called up share capital			**4**		4
Retained earnings			**5,989**		2,639
SHAREHOLDERS' FUNDS			**5,993**		2,643

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The 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.

The financial statements were approved by the Board of Directors and authorised for issue on 2 October 2023 and were signed on its behalf by:

R Durnall - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Celsius Thermographics Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery	- 15% on reducing balance
Fixtures & fittings	- 15% on reducing balance

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2022 - 2) .

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4. TANGIBLE FIXED ASSETS

	Plant & machinery £	Fixtures & fittings £	Totals £
COST			
At 1 April 2022	**10,910**	**2,685**	**13,595**
Disposals	**(10,910)**	**(2,685)**	**(13,595)**
At 31 August 2023	-	-	-
DEPRECIATION			
At 1 April 2022	**7,358**	**2,115**	**9,473**
Eliminated on disposal	**(7,358)**	**(2,115)**	**(9,473)**
At 31 August 2023	-	-	-
NET BOOK VALUE			
At 31 August 2023	-	-	-
At 31 March 2022	3,552	570	4,122

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.3.22 £
Trade debtors	-	5,890
Social security & other taxes	-	64
Prepayments & accrued income	-	369
	-	6,323

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.3.22 £
Corporation tax	**1,569**	714
VAT	**663**	2,477
Directors' loan accounts	**14,603**	15,665
Accruals & deferred income	**1,400**	989
	18,235	19,845

7. ULTIMATE CONTROLLING PARTY

The controlling party is R Durnall.