Registered number: 13668410

EBA MEDICAL UK LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

Sharpe Medical Accounting Ltd

Contents

EBA Medical UK Limited
Balance Sheet
As At 31 October 2023

Registered number: 13668410

	Notes	31 October 2023 £	31 October 2023 £	31 October 2022 £	31 October 2022 £
FIXED ASSETS					
Tangible Assets	**4**		40,629		-
			40,629		-
CURRENT ASSETS					
Debtors	**5**	9,960		4,758	
Cash at bank and in hand		37,367		28,767	
		47,327		33,525	
Creditors: Amounts Falling Due Within One Year	**6**	(13,389)		(11,990)	
NET CURRENT ASSETS (LIABILITIES)			33,938		21,535
TOTAL ASSETS LESS CURRENT LIABILITIES			74,567		21,535
NET ASSETS			74,567		21,535
CAPITAL AND RESERVES					
Called up share capital	**7**		100		100
Profit and Loss Account			74,467		21,435
SHAREHOLDERS' FUNDS			74,567		21,535

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

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

The director acknowledges his 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

Dr Edward Alabraba

Director

08/03/2024

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

EBA Medical UK Limited is a private company, limited by shares, incorporated in England & Wales, registered number 13668410 . The registered office is C/O Sharpe Medical Accounting Ltd, Normanby Gateway, Lysaghts Way, Scunthorpe, North Lincolnshire, DN15 9YG.

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:

Motor Vehicles	20% reducing balance method

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 years 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 assets reflect 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2022: 1)

4. Tangible Assets

	Motor Vehicles
	£
Cost	
As at 1 November 2022	-
Additions	42,748
As at 31 October 2023	42,748
Depreciation	
As at 1 November 2022	-
Provided during the period	2,119
As at 31 October 2023	2,119
Net Book Value	
As at 31 October 2023	40,629
As at 1 November 2022	-

5. Debtors

	31 October 2023	31 October 2022
	£	£
Due within one year		
Trade debtors	5,729	4,758
Prepayments and accrued income	4,231	-
	9,960	4,758

6. Creditors: Amounts Falling Due Within One Year

	31 October 2023	31 October 2022
	£	£
Corporation tax	3,369	5,948
Other creditors	2,833	1,872
Accruals and deferred income	1,293	1,349
Director's loan account	5,894	2,821
	13,389	11,990

7. Share Capital

	31 October 2023	31 October 2022
	£	£
Allotted, Called up and fully paid	100	100