

**AESTHETICA LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

AESTHETICA LIMITED
UNAUDITED ACCOUNTS
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AESTHETICA LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2022

Director	Audra Humphrey
Secretary	Antony Humphrey
Company Number	5585663 (England and Wales)
Registered Office	Thistle Cottage Aynho Road Adderbury Oxon OX17 3NT
Accountants	Andrew Donaldson 17 Lake Walk Adderbury Banbury OX17 3PF

AESTHETICA LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	38,500	8,361
Current assets			
Inventories		14,830	15,288
Debtors	5	3,298	-
Cash at bank and in hand		26,407	61,861
		<u>44,535</u>	<u>77,149</u>
Creditors: amounts falling due within one year	6	(12,946)	(21,493)
Net current assets		<u>31,589</u>	<u>55,656</u>
Total assets less current liabilities		70,089	64,017
Creditors: amounts falling due after more than one year	7	(16,358)	-
Provisions for liabilities			
Deferred tax		(7,316)	(1,589)
Net assets		<u>46,415</u>	<u>62,428</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		46,315	62,328
Shareholders' funds		<u>46,415</u>	<u>62,428</u>

For the year ending 31 October 2022 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 director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 30 January 2023 and were signed on its behalf by

Audra Humphrey
Director

Company Registration No. 5585663

AESTHETICA LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

1 Statutory information

Aesthetica Limited is a private company, limited by shares, registered in England and Wales, registration number 5585663. The registered office is Thistle Cottage, Aynho Road, Adderbury, Oxon, OX17 3NT.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	nil
Plant & machinery	15% reducing balance
Fixtures & fittings	15% reducing balance

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Inventories

Inventories have been valued at the lower of cost and estimated selling price.

AESTHETICA LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 November 2021	16,270	37,334	3,973	57,577
Additions	-	35,000	-	35,000
At 31 October 2022	16,270	72,334	3,973	92,577
Depreciation				
At 1 November 2021	16,269	29,270	3,677	49,216
Charge for the year	-	4,817	44	4,861
At 31 October 2022	16,269	34,087	3,721	54,077
Net book value				
At 31 October 2022	1	38,247	252	38,500
At 31 October 2021	1	8,064	296	8,361

5 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Other debtors	3,298	-

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	5,760	-
Trade creditors	2,083	1,683
Taxes and social security	2,788	17,369
Other creditors	75	396
Loans from directors	1,540	1,000
Accruals	700	1,045
	12,946	21,493

7 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	16,358	-

8 Average number of employees

During the year the average number of employees was 2 (2021: 2).

