

**MIRA REHAB LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**MIRA REHAB LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**MIRA REHAB LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

<b>Directors</b>	Liviu-Andrei Dascalu Andrei-Catalin Cantea Alina-Delia Calin
<b>Company Number</b>	08243692 (England and Wales)
<b>Registered Office</b>	71-75 Shelton Street London WC2H 9JQ
<b>Accountants</b>	The Accountancy Cloud 12-18 Hoxton Street London N1 6NG UK

**MIRA REHAB LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	-	1,044
Investments	5	34	34
		<u>34</u>	<u>1,078</u>
<b>Current assets</b>			
Debtors	6	-	6,075
Cash at bank and in hand		5,551	3,501
		<u>5,551</u>	<u>9,576</u>
<b>Creditors: amounts falling due within one year</b>	7	(4,649)	(36,657)
<b>Net current assets/(liabilities)</b>		<u>902</u>	<u>(27,081)</u>
<b>Net assets/(liabilities)</b>		<u>936</u>	<u>(26,003)</u>
<b>Capital and reserves</b>			
Called up share capital	8	1,095	1,095
Share premium		275,734	275,734
Profit and loss account		(275,893)	(302,832)
<b>Shareholders' funds</b>		<u>936</u>	<u>(26,003)</u>

For the year ending 31 December 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 directors acknowledge their 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 of Directors and authorised for issue on 21 March 2023 and were signed on its behalf by

Liviu-Andrei Dascalu  
Director

Company Registration No. 08243692

**MIRA REHAB LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**1 Statutory information**

Mira Rehab Limited is a private company, limited by shares, registered in England and Wales, registration number 08243692. The registered office is 71-75 Shelton Street, London, WC2H 9JQ.

**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.

***Going concern***

The accounts have been prepared on the assumption that the company is able to carry on business as a going concern for the foreseeable future.

***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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from subscriptions is recognised over the period it relates to, in line with FRS102.

***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:

Plant & machinery	25%
Computer equipment	25%

***Research and development tax credit***

During the financial year, Mira Rehab Limited received a tax credit for qualifying research and development expenditure under the Research and Development tax relief scheme. This is presented as a tax repayment in the Statement of Profit or Loss in line with disclosure requirements under FRS 102.

***Research and development***

Expenditure on research and development is written off in the year in which it is incurred.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

***Investments***

Investments in shares are included at cost less impairment losses.

**MIRA REHAB LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 January 2022	12,130	49,287	61,417
Disposals	(12,130)	(49,287)	(61,417)
At 31 December 2022	-	-	-
<b>Depreciation</b>			
At 1 January 2022	11,979	48,394	60,373
Charge for the year	90	411	501
On disposals	(12,069)	(48,805)	(60,874)
At 31 December 2022	-	-	-
<b>Net book value</b>			
At 31 December 2022	-	-	-
At 31 December 2021	151	893	1,044

**5 Investments**

	<b>Subsidiary undertakings £</b>
Valuation at 1 January 2022	34
Valuation at 31 December 2022	34

**6 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	-	6,075

**7 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
VAT	244	-
Trade creditors	-	6,464
Taxes and social security	-	295
Other creditors	-	4,500
Loans from directors	4,405	1,687
Deferred income	-	23,711
	4,649	36,657

Included in creditors is a directors' loan of £4,406 (2021: £1,687). The loan is interest-free and repayable on demand.

**8 Share capital**

	<b>2022 £</b>	<b>2021 £</b>
Allotted, called up and fully paid:		
1,095 Ordinary shares of £1 each	1,095	1,095

**MIRA REHAB LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**9 Transactions with related parties**

The controlling party was Mr L Dascalu

**10 Average number of employees**

During the year the average number of employees was 0 (2021: 1).

