

Unaudited Financial Statements
for the Year Ended 31 July 2023
for
Expert Aesthetics Alderley Edge Limited

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for the Year Ended 31 July 2023**

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Balance Sheet
31 July 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		14,179		16,682
CURRENT ASSETS					
Stocks		15,370		25,541	
Debtors	5	94,534		176,816	
Cash at bank and in hand		<u>37,246</u>		<u>107,708</u>	
		147,150		310,065	
CREDITORS					
Amounts falling due within one year	6	<u>56,847</u>		<u>51,374</u>	
NET CURRENT ASSETS			<u>90,303</u>		<u>258,691</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>104,482</u>		<u>275,373</u>
PROVISIONS FOR LIABILITIES			<u>2,979</u>		<u>3,170</u>
NET ASSETS			<u>101,503</u>		<u>272,203</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>101,502</u>		<u>272,202</u>
SHAREHOLDERS' FUNDS			<u>101,503</u>		<u>272,203</u>

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

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

The director acknowledges her 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 Profit and Loss account has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 January 2024 and were signed by:

J Chantrey - Director

**Notes to the Financial Statements
for the Year Ended 31 July 2023**

1. STATUTORY INFORMATION

Expert Aesthetics Alderley Edge Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	09835841
Registered office:	Spring Court Spring Road Hale Cheshire WA14 2UQ

The presentation currency of the financial statements is the Pound Sterling (£).

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.

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, being the 12 month period from the date of these accounts being approved.

Turnover

Income is recognised at the completion of the consultancy and in the period to which it relates.

Tangible fixed assets

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

Office equipment - 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss account, 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 year 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

3. **EMPLOYEES AND DIRECTORS**

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

4. **TANGIBLE FIXED ASSETS**

	Office equipment £
COST	
At 1 August 2022 and 31 July 2023	<u>24,589</u>
DEPRECIATION	
At 1 August 2022	7,907
Charge for year	<u>2,503</u>
At 31 July 2023	<u>10,410</u>
NET BOOK VALUE	
At 31 July 2023	<u>14,179</u>
At 31 July 2022	<u>16,682</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Amounts owed by group undertakings	93,002	168,323
Other debtors	<u>1,532</u>	<u>8,493</u>
	<u>94,534</u>	<u>176,816</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	12,301	1,472
Amounts owed to group undertakings	29	-
Taxation and social security	36,503	34,791
Other creditors	<u>8,014</u>	<u>15,111</u>
	<u>56,847</u>	<u>51,374</u>

7. **RELATED PARTY DISCLOSURES**

Included within creditors is an amount of £29 (2022 debtor: £73,748) due to Expert Aesthetics Ltd and an amount of £93,002 (2022: £94,575) due from Expert Skin Limited.

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.