

**FERN SKIN CLINIC LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Fern Skin Clinic Ltd
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Fern Skin Clinic Ltd
Balance Sheet
As At 30 September 2025

Registered number: 04740310

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		64,141		75,108
			64,141		75,108
CURRENT ASSETS					
Stocks	5	7,293		7,662	
Debtors	6	10,775		6,593	
Cash at bank and in hand		52,377		31,723	
		70,445		45,978	
Creditors: Amounts Falling Due Within One Year	7	(65,950)		(61,081)	
NET CURRENT ASSETS (LIABILITIES)			4,495		(15,103)
TOTAL ASSETS LESS CURRENT LIABILITIES			68,636		60,005
Creditors: Amounts Falling Due After More Than One Year	8		(43,474)		(57,965)
NET ASSETS			25,162		2,040
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Profit and Loss Account			25,062		1,940
SHAREHOLDERS' FUNDS			25,162		2,040

Fern Skin Clinic Ltd
Balance Sheet (continued)
As At 30 September 2025

For the year ending 30 September 2025 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.

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

Ms Lisa Montlake

Director

29 May 2026

The notes on pages 3 to 6 form part of these financial statements.

Fern Skin Clinic Ltd
Notes to the Financial Statements
For The Year Ended 30 September 2025

1. General Information

Fern Skin Clinic Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 04740310. The registered office is Kalculus, 119 Marylebone Road, London, NW1 5PU.

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 measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

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:

Plant & Machinery	25% reducing balance basis
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2.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

Fern Skin Clinic Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. 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 and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are 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: 2 (2024: 5)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 October 2024	146,003
Additions	10,413
As at 30 September 2025	<u>156,416</u>
	<u>...CONTINUED</u>

Fern Skin Clinic Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

Depreciation

As at 1 October 2024	70,895
Provided during the period	21,380
As at 30 September 2025	92,275
Net Book Value	
As at 30 September 2025	64,141
As at 1 October 2024	75,108

5. Stocks

	2025	2024
	£	£
Finished goods	7,293	7,662

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	-	468
Other debtors	10,775	6,125
	10,775	6,593

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	14,491	14,491
Trade creditors	505	1,429
Other creditors	32,416	31,002
Taxation and social security	18,538	14,159
	65,950	61,081

8. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	43,474	57,965

Fern Skin Clinic Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

9. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	14,491	14,491
Later than one year and not later than five years	43,474	57,965
	<u>57,965</u>	<u>72,456</u>
	<u>57,965</u>	<u>72,456</u>

10. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

11. Directors Advances, Credits and Guarantees

Included within Creditors are the following loans from directors:

	As at 1 October 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 30 September 2025
	£	£	£	£	£
Ms Lisa Montlake	(1,482)	(58,178)	40,479	-	(19,181)
Ms Nicola Hammond Giles	(1,482)	(56,585)	40,200	-	(17,867)

The above loan is unsecured, interest free and repayable on demand.

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.