REGISTERED NUMBER: 07249607 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2023

FOR

EMERALD SKIN CARE LTD

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FOR THE YEAR ENDED 31ST MAY 2023

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COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MAY 2023

DIRECTOR:	Dr S. Oikonomou
SECRETARY:	Mrs A. Bazani
REGISTERED OFFICE:	3 Dempsey Close Sheffield South Yorkshire S6 1GL
REGISTERED NUMBER:	07249607 (England and Wales)
ACCOUNTANTS:	Richard Williams & Co Chartered Accountants The Old Police Station Gaerwen Anglesey LL60 6BL

BALANCE SHEET
31ST MAY 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		**3,940**		3,827
CURRENT ASSETS					
Debtors	5	**2,500**		-	
Cash at bank		**65,657**		69,174	
		68,157		69,174	
CREDITORS					
Amounts falling due within one year	6	**23,580**		58,956	
NET CURRENT ASSETS			**44,577**		10,218
TOTAL ASSETS LESS CURRENT LIABILITIES			**48,517**		14,045
PROVISIONS FOR LIABILITIES			**1,718**		1,718
NET ASSETS			**46,799**		12,327
CAPITAL AND RESERVES					
Called up share capital			**9**		9
Retained earnings			**46,790**		12,318
SHAREHOLDERS' FUNDS			**46,799**		12,327

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

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

The director acknowledges his 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST MAY 2023

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 26th February 2024 and were signed by:

Dr S. Oikonomou - Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2023

1. STATUTORY INFORMATION

Emerald Skin Care Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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.

Turnover
Turnover represents net invoiced sales of service.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 20% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

3. EMPLOYEES AND DIRECTORS

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

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1st June 2022	**19,218**
Additions	**879**
At 31st May 2023	**20,097**
DEPRECIATION	
At 1st June 2022	**15,391**
Charge for year	**766**
At 31st May 2023	**16,157**
NET BOOK VALUE	
At 31st May 2023	**3,940**
At 31st May 2022	3,827

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

	2023	2022
	£	£
Trade debtors	**2,500**	-

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

	2023	2022
	£	£
Trade creditors	**3,390**	8,563
Taxation and social security	**8,945**	1,854
Other creditors	**11,245**	48,539
	23,580	58,956

7. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Dr S. Oikonomou.

Ultimate control is held by Dr. S Oikonomou.

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.