

COMPANY REGISTRATION NUMBER: 08921484

LJP HEALTH LTD

FILLETED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2023

LJP HEALTH LTD
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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LJP HEALTH LTD

OFFICERS AND PROFESSIONAL ADVISERS

Director

Mrs L J Meleagros

Registered office

Lynton House
7-12 Tavistock Square
London
United Kingdom
WC1H 9BQ

Accountants

TC BSG Valentine Limited
Accountants
Lynton House
7-12 Tavistock Square
London
WC1H 9BQ

LJP HEALTH LTD
STATEMENT OF FINANCIAL POSITION

31 March 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5	225	300
CURRENT ASSETS			
Debtors	6	2,484	2,484
Cash at bank and in hand		62,249	54,005
		64,733	56,489
CREDITORS: amounts falling due within one year	7	(31,957)	(20,809)
NET CURRENT ASSETS		32,776	35,680
TOTAL ASSETS LESS CURRENT LIABILITIES		33,001	35,980
NET ASSETS		33,001	35,980
CAPITAL AND RESERVES			
Called up share capital		100	100
Profit and loss account		32,901	35,880
SHAREHOLDERS FUNDS		33,001	35,980

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 21 December 2023 , and are signed on behalf of the board by:

Mrs L J Mcleagros

Director

Company registration number: 08921484

LJP HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Lynton House, 7-12 Tavistock Square, London, WC1H 9BQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. Revenue recognition Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Income tax The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference. Tangible assets Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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Impairment of fixed assets A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

5. Tangible assets

	Equipment	Total
	£	£
Cost		
At 1 April 2022 and 31 March 2023	1,688	1,688
	-----	-----
Depreciation		
At 1 April 2022	1,388	1,388
Charge for the year	75	75
	-----	-----
At 31 March 2023	1,463	1,463
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Carrying amount		
At 31 March 2023	225	225
	-----	-----
At 31 March 2022	300	300
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6. Debtors

	2023	2022
	£	£
Other debtors	2,484	2,484
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7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	31,957	20,809
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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.