

# Central Surgical Care Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 December 2021

Ballards LLP  
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# Central Surgical Care Limited

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# **Central Surgical Care Limited**

## **Company Information**

<b>Directors</b>	Mr S Vakis Mrs L Vakis
<b>Registered office</b>	The Birches Main Road Anslow Burton on Trent Staffordshire DE13 9QD
<b>Accountants</b>	Ballards LLP Chartered Accountants Oakmoore Court 11c Kingswood Road Hampton Lovett Droitwich Worcestershire WR9 0QH

# Central Surgical Care Limited

(Registration number: 07890077)  
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	4,041	4,476
<b>Current assets</b>			
Debtors	<u>5</u>	2,117	7,058
Cash at bank and in hand		<u>177,406</u>	<u>93,529</u>
		179,523	100,587
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(24,472)</u>	<u>(12,451)</u>
<b>Net current assets</b>		<u>155,051</u>	<u>88,136</u>
<b>Net assets</b>		<u>159,092</u>	<u>92,612</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>158,992</u>	<u>92,512</u>
Shareholders' funds		<u>159,092</u>	<u>92,612</u>

For the financial year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 24 February 2022 and signed on its behalf by:

.....  
Mr S Vakis  
Director

.....  
Mrs L Vakis  
Director

# **Central Surgical Care Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

### **1 General information**

The company is a private company limited by share capital, incorporated in UK.

The address of its registered office is:

The Birches  
Main Road  
Anslow  
Burton on Trent  
Staffordshire  
DE13 9QD

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## Central Surgical Care Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Computer equipment	33.3% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

# Central Surgical Care Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2020 - 3).

### 4 Tangible assets

	Office equipment £	Total £
<b>Cost or valuation</b>		
At 1 January 2021	7,574	7,574
Additions	2,098	2,098
At 31 December 2021	9,672	9,672
<b>Depreciation</b>		
At 1 January 2021	3,098	3,098
Charge for the year	2,533	2,533
At 31 December 2021	5,631	5,631
<b>Carrying amount</b>		
At 31 December 2021	4,041	4,041
At 31 December 2020	4,476	4,476

### 5 Debtors

	2021 £	2020 £
Trade debtors	2,117	7,058
Total current trade and other debtors	2,117	7,058

### 6 Creditors

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

	Note	2021 £	2020 £
<b>Due within one year</b>			
Trade creditors		108	108
Amounts owed to related parties		3,674	1,967
Other creditors		20,690	10,376
		24,472	12,451

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.