

**Fior Clinic Limited  
FILLETED ACCOUNTS  
COVER**

**Fior Clinic Limited**

**Company No. SC550130**

**Information for Filing with The  
Registrar**

**30 November 2017**

**Fior Clinic Limited**  
**BALANCE SHEET**  
**REGISTRAR**  
**at 30 November 2017**  
**Company SC550130**

	<b>Notes</b>	<b>2017</b>
		<b>£</b>
<b>Fixed assets</b>		
Tangible assets	2	115,291
		<u>115,291</u>
<b>Current assets</b>		
Debtors	3	7,262
Cash at bank and in hand		5,569
		<u>12,831</u>
<b>Creditors:</b> Amount falling due within one	4	(181,467)
<b>Net current liabilities</b>		<u>(168,636)</u>
<b>Total assets less current</b>		(53,345)
<b>Creditors:</b> Amounts falling due after more	5	(37,508)
<b>Net liabilities</b>		<u>(90,853)</u>
<b>Capital and reserves</b>		
Called up share capital		1
Profit and loss account	6	(90,854)
<b>Total equity</b>		<u>(90,853)</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the period ended 30 November 2017 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 23 May 2019

And signed on its behalf by:

C. Wallace

Director

**Fior Clinic Limited NOTES  
TO THE ACCOUNTS  
REGISTRAR  
for the period ended 30 November**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006 . There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting

The accounts are presented in Sterling, which is the functional currency of the company.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances. Turnover is recognised when services are provided to customers.

**Going concern**

These accounts have been prepared on going concern basis, on the understanding that the shareholder will support company for next 12 months from the date of this

**Tangible fixed assets and**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	20% Straight line
Furniture, fittings and	20% Straight line

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2 Tangible fixed assets**

<b>Plant and machiner y £</b>	<b>Fixtures, fittings and £</b>	<b>Total £</b>
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**Cost or revaluation**

Additions	128,455	15,659	144,114
At 30 November 2017	<u>128,455</u>	<u>15,659</u>	<u>144,114</u>
<b>Depreciation</b>			
Charge for the year	25,691	3,132	28,823
At 30 November 2017	<u>25,691</u>	<u>3,132</u>	<u>28,823</u>
<b>Net book values</b>			
At 30 November 2017	<u>102,764</u>	<u>12,527</u>	<u>115,291</u>

**3 Debtors****2017****£**

Other debtors	7,262
	<u>7,262</u>

**4 Creditors:**

amounts falling due within one year

**2017****£**

Other loans	11,800
Obligations under finance lease and hire purchase contracts	45,473
Other taxes and social security	9,407
Loans from directors	111,288
Accruals and deferred income	3,499
	<u>181,467</u>

**5 Creditors:**

amounts falling due after more than

**2017****£**

Obligations under finance lease and hire purchase contracts	37,508
	<u>37,508</u>

**6 Reserves**

Profit and loss account - includes all current and prior period retained profits and losses.

**7 Additional information**

Its registered number is:  
 SC550130  
 125 Buchanan Street  
 Glasgow  
 G1 2JA