

Registered number

11386146

AB Clinics Limited

Filleted Accounts

31 March 2023

**AB Clinics Limited****Registered number:** 11386146**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	24,456	30,570
<b>Current assets</b>			
Stocks		4,000	8,000
Cash at bank and in hand		55,977	60,765
		<u>59,977</u>	<u>68,765</u>
<b>Creditors: amounts falling due within one year</b>	4	(101,417)	(99,344)
<b>Net current liabilities</b>		<u>(41,440)</u>	<u>(30,579)</u>
<b>Total assets less current liabilities</b>		<u>(16,984)</u>	<u>(9)</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(39,352)	(39,352)
<b>Net liabilities</b>		<u>(56,336)</u>	<u>(39,361)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(56,337)	(39,362)
<b>Shareholders' funds</b>		<u>(56,336)</u>	<u>(39,361)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Anish Raj Berry

Director

Approved by the board on 29 January 2024

# **AB Clinics Limited**

## **Notes to the Accounts**

**for the period from 1 June 2022 to 31 March 2023**

### **1 Accounting policies**

#### ***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

### **2 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>4</u>	<u>5</u>

### 3 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 June 2022	74,634
At 31 March 2023	<u>74,634</u>
<b>Depreciation</b>	
At 1 June 2022	44,064
Charge for the period	6,114
At 31 March 2023	<u>50,178</u>
<b>Net book value</b>	
At 31 March 2023	<u>24,456</u>
At 31 May 2022	30,570

<b>4 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£

Other creditors	<u>101,417</u>	<u>99,344</u>
-----------------	----------------	---------------

<b>5 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£

Bank loans	<u>39,352</u>	<u>39,352</u>
------------	---------------	---------------

### 6 Controlling party

Mr Anish Raj Berry, a company director controls the company by virtue of holding 100% of the issued share capital.

### 7 Other information

AB Clinics Limited is a private company limited by shares and incorporated in England. Its registered office is:

10 Pymmes Gardens North  
London  
N9 9NU

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.