

**CIRCLE HOLISTIC HEALTH CLINIC LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

Circle Holistic Health Clinic Limited
Unaudited Financial Statements
For The Year Ended 31 October 2021

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Circle Holistic Health Clinic Limited
Balance Sheet
As at 31 October 2021

Registered number: 11827889

		2021		2020	
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	3	-		822	
Debtors	4	5,521		1,706	
Cash at bank and in hand		7,088		25,004	
		12,609		27,532	
Creditors: Amounts Falling Due Within One Year	5	(5,040)		(16,535)	
NET CURRENT ASSETS (LIABILITIES)			7,569		10,997
TOTAL ASSETS LESS CURRENT LIABILITIES			7,569		10,997
NET ASSETS			7,569		10,997
CAPITAL AND RESERVES					
Called up share capital	6		2		2
Profit and Loss Account			7,567		10,995
SHAREHOLDERS' FUNDS			7,569		10,997

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Rachel Cameron

Director

17/05/2022

The notes on pages 2 to 3 form part of these financial statements.

Circle Holistic Health Clinic Limited
Notes to the Financial Statements
For The Year Ended 31 October 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.4. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

1.5. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 3 (2020: 3)

3. Stocks

	2021	2020
	£	£
Stock - materials and work in progress	-	822
	-	822

Circle Holistic Health Clinic Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2021

4. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	520	1,705
Other debtors	5,001	1
	<u>5,521</u>	<u>1,706</u>

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	-	645
Amounts owed to group undertakings	3,850	3,850
Other creditors	1,190	11,450
Taxation and social security	-	590
	<u>5,040</u>	<u>16,535</u>

6. Share Capital

	2021	2020
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

7. Ultimate Controlling Party

The company's ultimate controlling party is The Circle Brighton Limited by virtue of its ownership of 100% of the issued share capital in the company.

8. General Information

Circle Holistic Health Clinic Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11827889 . The registered office is Hollingbury Golf Club, Ditchling Road, BRIGHTON, BN1 7HS.

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.