

**HAMILTON FOOT CLINIC LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

HAMILTON FOOT CLINIC LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	4	4,240	6,360
Tangible assets	5	25,737	6,266
		<u>29,977</u>	<u>12,626</u>
Current assets			
Debtors	6	-	266
Cash at bank and in hand		2,104	7,249
		<u>2,104</u>	<u>7,515</u>
Creditors: amounts falling due within one year	7	(7,706)	(5,815)
Net current (liabilities)/assets		<u>(5,602)</u>	<u>1,700</u>
Total assets less current liabilities		24,375	14,326
Creditors: amounts falling due after more than one year	8	(18,768)	(4,356)
Provisions for liabilities			
Deferred tax		(4,890)	(1,191)
Net assets		<u>717</u>	<u>8,779</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		617	8,679
Shareholders' funds		<u>717</u>	<u>8,779</u>

For the year ending 30 November 2023 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 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 12 August 2024 and were signed on its behalf by

Natalie Hughes
Director

Company Registration No. SC520708

HAMILTON FOOT CLINIC LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Statutory information

Hamilton Foot Clinic Limited is a private company, limited by shares, registered in Scotland, registration number SC520708. The registered office is 29a Campbell Street, Hamilton, ML3 6AS, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	5 years straight line basis
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Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

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4 Intangible fixed assets

Goodwill
£

Cost

At 1 December 2022

21,200

At 30 November 2023

21,200

Amortisation

At 1 December 2022

14,840

Charge for the year

2,120

At 30 November 2023

16,960

Net book value

At 30 November 2023

4,240

At 30 November 2022

6,360

5 Tangible fixed assets

**Plant &
machinery**
£

Cost or valuation

At cost

At 1 December 2022

12,013

Additions

26,298

At 30 November 2023

38,311

Depreciation

At 1 December 2022

5,747

Charge for the year

6,827

At 30 November 2023

12,574

Net book value

At 30 November 2023

25,737

At 30 November 2022

6,266

6 Debtors

2023

2022

£

£

Amounts falling due within one year

Accrued income and prepayments

-

266

7 Creditors: amounts falling due within one year

2023

2022

£

£

Obligations under finance leases and hire purchase contracts

5,988

1,188

Taxes and social security

(8,613)

3,773

Other creditors

-

449

Loans from directors

8,914

405

Accruals

1,417

-

7,706

5,815

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

8 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Obligations under finance leases and hire purchase contracts	18,768	4,356
	<u>18,768</u>	<u>4,356</u>

9 Average number of employees

During the year the average number of employees was 5 (2022: 0).

