

Registered number
SC780421

RL Kids Fitness Ltd

Filleted Accounts

31 August 2025

RL Kids Fitness Ltd**Registered number:** SC780421**Balance Sheet****as at 31 August 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	4,211	5,615
Current assets			
Cash at bank and in hand		3,595	1,276
Creditors: amounts falling due within one year	4	(1,011)	(5,723)
Net current assets/(liabilities)		2,584	(4,447)
Total assets less current liabilities		6,795	1,168
Creditors: amounts falling due after more than one year	5	(2,227)	-
Net assets		4,568	1,168
Capital and reserves			
Called up share capital		100	100
Profit and loss account		4,468	1,068
Shareholder's funds		4,568	1,168

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

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

The director acknowledges her 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.

R Leishman

Director

RL Kids Fitness Ltd

Notes to the Accounts

for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and 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).

Turnover

Turnover is measured at the fair value of the consideration received or receivable and 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on at the following annual rates on all tangible fixed assets, other than freehold land, as follows:

Motor Vehicles	25% on a Reducing Balance basis
Fixtures, fittings, tools and equipment	25% on a Reducing Balance basis

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax asset is recognised in respect of a tax loss that can be carried forwards to be set against tax due on future profits.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	1	-

3 Tangible fixed assets

Plant and
machinery
etc

£

Cost

At 1 September 2024	6,780
At 31 August 2025	<u>6,780</u>

Depreciation

At 1 September 2024	1,165
Charge for the year	<u>1,404</u>
At 31 August 2025	<u>2,569</u>

Net book value

At 31 August 2025	<u>4,211</u>
At 31 August 2024	5,615

4 Creditors: amounts falling due within one year

2025

2024

£

£

Corporation tax	295	-
Other creditors	716	5,723
	<u>1,011</u>	<u>5,723</u>

5 Creditors: amounts falling due after one year

2025

2024

£

£

Other creditors	<u>2,227</u>	<u>-</u>
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6 Other information

RL Kids Fitness Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

Unit 1 Castleblair Business Centre

Fullerton Road

Glenrothes

Fife

KY7 5QR

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.