REGISTERED NUMBER: 05470318 (England and Wales)

Unaudited Financial Statements

for the Period

1st July 2021 to 30th November 2022

for

Agora Gynaecology And Fertility Centre Ltd

Spencer Hyde Limited
272 Regents Park Road
London
N3 3HN

Contents of the Financial Statements
for the Period 1st July 2021 to 30th November 2022

Agora Gynaecology And Fertility Centre Ltd

Company Information for the Period 1st July 2021 to 30th November 2022

DIRECTORS:	Dr C M L Gilling-Smith Miss M C S Gilling-Ulph
SECRETARY:	S Ulph
REGISTERED OFFICE:	The Agora 138 Dyke Street Brighton West Sussex BN1 5DW
REGISTERED NUMBER:	05470318 (England and Wales)
ACCOUNTANTS:	Spencer Hyde Limited 272 Regents Park Road London N3 3HN

Agora Gynaecology And Fertility Centre Ltd (Registered number: 05470318)

Statement of Financial Position
30th November 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	4		**6,925,562**		173,930
CURRENT ASSETS					
Debtors	5	**659,656**		252,556	
Cash at bank and in hand		**36,578**		866,775	
		696,234		1,119,331	
CREDITORS					
Amounts falling due within one year	6	**2,184,822**		424,709	
NET CURRENT (LIABILITIES)/ASSETS			**(1,488,588)**		694,622
TOTAL ASSETS LESS CURRENT LIABILITIES			**5,436,974**		868,552
CREDITORS					
Amounts falling due after more than one year	7		**(2,863,817)**		(21,728)
PROVISIONS FOR LIABILITIES			**(327,654)**		(27,570)
NET ASSETS			**2,245,503**		819,254
CAPITAL AND RESERVES					
Called up share capital			**66,855**		66,855
Capital redemption reserve			**63,145**		63,145
Retained earnings			**2,115,503**		689,254
			2,245,503		819,254

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th November 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th November 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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Statement of Financial Position - continued
30th November 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30th June 2023 and were signed on its behalf by:

Dr C M L Gilling-Smith - Director

1. STATUTORY INFORMATION

Agora Gynaecology And Fertility Centre Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- 10% on cost
Plant and machinery etc	- 25% on cost and 10% on cost

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 42 (2021 - 38).

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st July 2021	6,144	1,567,445	1,573,589
Additions	3,800,492	3,356,919	7,157,411
At 30th November 2022	3,806,636	4,924,364	8,731,000
DEPRECIATION			
At 1st July 2021	4,917	1,394,742	1,399,659
Charge for period	8,531	397,248	405,779
At 30th November 2022	13,448	1,791,990	1,805,438
NET BOOK VALUE			
At 30th November 2022	3,793,188	3,132,374	6,925,562
At 30th June 2021	1,227	172,703	173,930

Fixed assets, included in the above, which are held under finance leases are as follows:

	Plant and machinery etc £
COST	
At 1st July 2021	245,136
Additions	309,144
At 30th November 2022	554,280
DEPRECIATION	
At 1st July 2021	185,970
Charge for period	40,786
At 30th November 2022	226,756
NET BOOK VALUE	
At 30th November 2022	327,524
At 30th June 2021	59,166

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	**543,083**	236,459
Other debtors	**116,573**	16,097
	659,656	252,556

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	**673,185**	-
Finance leases	**183,526**	20,982
Trade creditors	**944,953**	109,606
Taxation and social security	**45,465**	278,318
Other creditors	**337,693**	15,803
	2,184,822	424,709

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	**2,772,980**	-
Finance leases	**90,837**	21,728
	2,863,817	21,728

8. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Finance leases	**274,363**	42,710

The hire purchase is secured on the asset concerned.