REGISTERED NUMBER: SC254544 (Scotland)

# Abbreviated Unaudited Accounts

## for the Year Ended 31 August 2012

## for

## Tayside Chiropractic Limited

WEDNESDAY

*S23LS682*

SCT 06/03/2013 #73

COMPANIES HOUSE

**Tayside Chiropractic Limited (Registered number: SC254544)**

**Contents of the Abbreviated Accounts**
**for the Year Ended 31 August 2012**

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**Company Information**
**for the Year Ended 31 August 2012**

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| | |
|---|---|
| **DIRECTOR:** | Dr H Knorr |
| **SECRETARY:** | C J Mueller-Ahsmann |
| **REGISTERED OFFICE:** | 52 Perth Road<br>Stanley<br>Perthshire<br>PH1 4PB |
| **REGISTERED NUMBER:** | SC254544 (Scotland) |
| **ACCOUNTANTS:** | Campbell Dallas LLP<br>Chartered Accountants<br>4 Atholl Crescent<br>Perth<br>Perthshire<br>PH1 5NG |
| **BANKERS:** | Royal Bank of Scotland plc<br>12 Dunkeld Road<br>Perth<br>PH1 5RB |

## Abbreviated Balance Sheet
## 31 August 2012

| | Notes | 2012 £ | £ | 2011 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 2 | | 8,826 | | 10,421 |
| **CURRENT ASSETS** | | | | | |
| Debtors | | 2,861 | | 3,775 | |
| Cash at bank and in hand | | 76,366 | | 74,803 | |
| | | 79,227 | | 78,578 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | | 11,569 | | 10,885 | |
| **NET CURRENT ASSETS** | | | 67,658 | | 67,693 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 76,484 | | 78,114 |
| **PROVISIONS FOR LIABILITIES** | | | 1,487 | | 1,225 |
| **NET ASSETS** | | | 74,997 | | 76,889 |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | 3 | | 2 | | 2 |
| Profit and loss account | | | 74,995 | | 76,887 |
| **SHAREHOLDERS' FUNDS** | | | 74,997 | | 76,889 |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

The notes form part of these abbreviated accounts



continued...

**Abbreviated Balance Sheet - continued**
**31 August 2012**

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The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 21 February 2013 and were signed by:



Dr H Knorr - Director

The notes form part of these abbreviated accounts

## 1. ACCOUNTING POLICIES

**Accounting convention**
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**
Turnover represents invoiced value of chiropractic services.

**Tangible fixed assets**
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | | |
|---|---|---|
| Tenants improvements | 10% | - straight line |
| Furniture, fixtures and equipment | 12.5% | - reducing balance |
| Computer equipment | 25% | - straight line |

**Deferred tax**
Deferred tax is provided at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets and liabilities are not discounted.

## 2. TANGIBLE FIXED ASSETS

| | Total<br>£ |
|---|---|
| **COST** | |
| At 1 September 2011 and 31 August 2012 | 29,909 |
| **DEPRECIATION** | |
| At 1 September 2011 | 19,488 |
| Charge for year | 1,595 |
| At 31 August 2012 | 21,083 |
| **NET BOOK VALUE** | |
| At 31 August 2012 | 8,826 |
| At 31 August 2011 | 10,421 |

## 3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2012<br>£ | 2011<br>£ |
|---|---|---|---|---|
| 2 | Ordinary | £1 | 2 | 2 |



continued...

## 4. TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 31 August 2012 and 31 August 2011:

| | 2012 | 2011 |
|---|---|---|
| | £ | £ |
| **Dr H Knorr** | | |
| Balance outstanding at start of year | (1,529) | - |
| Amounts advanced | 1,942 | 234 |
| Amounts repaid | - | (1,763) |
| Balance outstanding at end of year | 413 | (1,529) |

## 5. CONTROLLING PARTY

The director, Dr H Knorr, is the ultimate controlling party.