REGISTERED NUMBER: 277021 (Scotland)

Abbreviated Accounts

for the Period 6 December 2004 to 30 November 2005

for

Bearsden Chiropractic Clinic Limited

SCT SQDP5ELO 0729
COMPANIES HOUSE 15/04/06

Bearsden Chiropractic Clinic Limited

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for the Period 6 December 2004 to 30 November 2005

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Company Information
for the Period 6 December 2004 to 30 November 2005

DIRECTOR:	Dr M Stopa
SECRETARY:	Graham Secretaries Limited
REGISTERED OFFICE:	3 Stewart Street Milngavie Glasgow G62 6BW
REGISTERED NUMBER:	277021 (Scotland)
ACCOUNTANTS:	Graham & Company 3 Stewart Street Milngavie GLASGOW G62 6BW
BANKERS:	The Royal Bank of Scotland Plc. 24 Douglas Street Milngavie Glasgow G62 6PB

Abbreviated Balance Sheet
30 November 2005

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		59,928
Tangible assets	3		10,898
			70,826
CURRENT ASSETS			
Stocks		340	
Debtors		1,790	
Cash at bank and in hand		9,591	
		11,721	
CREDITORS			
Amounts falling due within one year		66,534	
NET CURRENT LIABILITIES			(54,813)
TOTAL ASSETS LESS CURRENT LIABILITIES			16,013
PROVISIONS FOR LIABILITIES AND CHARGES			219
			15,794
CAPITAL AND RESERVES			
Called up share capital	4		100
Profit and loss account			15,694
SHAREHOLDERS' FUNDS			15,794

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 30 November 2005.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

Dr M Stopa - Director

Approved by the Board on 31 March 2006

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 June 2002).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33.33% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account as incurred.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	62,000
At 30 November 2005	62,000
AMORTISATION	
Charge for period	2,072
At 30 November 2005	2,072
NET BOOK VALUE	
At 30 November 2005	59,928

continued...

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	12,400
At 30 November 2005	12,400
DEPRECIATION	
Charge for period	1,502
At 30 November 2005	1,502
NET BOOK VALUE	
At 30 November 2005	10,898

4. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

The following shares were allotted and fully paid for cash at par during the period:

100 Ordinary shares of £1 each