

Abbreviated Unaudited Accounts for the Year Ended 30 November 2006

for

Bearsden Chiropractic Clinic Limited



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for the Year Ended 30 November 2006

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Bearsden Chiropractic Clinic Limited

Company Information
for the Year Ended 30 November 2006

DIRECTOR	Dr M Stopa
SECRETARY	Miss S Bridge
REGISTERED OFFICE	152 Drymen Road Bearsden Glasgow G61 3RE
REGISTERED NUMBER	SC277021 (Scotland)
ACCOUNTANTS	Peter Deans CA 42 Stirling Street Denny Stirlingshire FK6 6DJ
BANKERS	The Royal Bank of Scotland plc 24 Douglas Street Milingavie Glasgow G62 6PB

Bearsden Chiropractic Clinic Limited

Abbreviated Balance Sheet
30 November 2006

	Notes	30 11 06 £	£	30 11 05 £	£
FIXED ASSETS					
Intangible assets	2		56,828		59,928
Tangible assets	3		10,782		10,898
			<u>67,610</u>		<u>70,826</u>
CURRENT ASSETS					
Stocks		1,200		340	
Debtors		3,188		1,790	
Cash at bank and in hand		7,353		9,591	
		<u>11,741</u>		<u>11,721</u>	
CREDITORS					
Amounts falling due within one year		48,258		66,534	
		<u>48,258</u>		<u>66,534</u>	
NET CURRENT LIABILITIES			(36,517)		(54,813)
TOTAL ASSETS LESS CURRENT LIABILITIES			31,093		16,013
PROVISIONS FOR LIABILITIES			373		219
NET ASSETS			<u>30,720</u>		<u>15,794</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			30,620		15,694
			<u>30,720</u>		<u>15,794</u>
SHAREHOLDERS' FUNDS			<u>30,720</u>		<u>15,794</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 November 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2006 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

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on 20 August 2007 and were signed by


Dr M Stopa 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 January 2005)

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% 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

At 1 December 2005
and 30 November 2006

62,000

AMORTISATION

At 1 December 2005
Charge for year

2,072

3,100

At 30 November 2006

5,172

NET BOOK VALUE

At 30 November 2006

56,828

At 30 November 2005

59,928

Bearsden Chiropractic Clinic Limited

Notes to the Abbreviated Accounts continued
for the Year Ended 30 November 2006

3 TANGIBLE FIXED ASSETS

Total
£

COST

At 1 December 2005

12,400

Additions

2,348

At 30 November 2006

14,748

DEPRECIATION

At 1 December 2005

1,502

Charge for year

2,464

At 30 November 2006

3,966

NET BOOK VALUE

At 30 November 2006

10,782

At 30 November 2005

10,898

4 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid

Number

Class

Nominal
value
£1

30 11 06
£
100

30 11 05
£
100

100

Ordinary