

Abbreviated Unaudited Accounts for the Year Ended 30 November 2008

for

Bearsden Chiropractic Clinic Limited

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COMPANIES HOUSE

Bearsden Chiropractic Clinic Limited

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for the Year Ended 30 November 2008

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Bearsden Chiropractic Clinic Limited

Company Information

for the Year Ended 30 November 2008

DIRECTOR:

Dr M Stopa

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
Milngavie
Glasgow
G62 6PB

Bearsden Chiropractic Clinic Limited

Abbreviated Balance Sheet
30 November 2008

	Notes	30.11.08 £	£	30.11.07 £	£
FIXED ASSETS					
Intangible assets	2		50,628		53,728
Tangible assets	3		9,924		11,394
			<u>60,552</u>		<u>65,122</u>
CURRENT ASSETS					
Stocks		700		1,200	
Debtors		5,323		3,265	
Cash at bank and in hand		7,174		17,550	
		<u>13,197</u>		<u>22,015</u>	
CREDITORS					
Amounts falling due within one year		<u>12,272</u>		<u>36,674</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>925</u>		<u>(14,659)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>61,477</u>		<u>50,463</u>
PROVISIONS FOR LIABILITIES			<u>619</u>		<u>621</u>
NET ASSETS			<u><u>60,858</u></u>		<u><u>49,842</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>60,758</u>		<u>49,742</u>
SHAREHOLDERS' FUNDS			<u><u>60,858</u></u>		<u><u>49,842</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 November 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 29 May 2009 and were signed by:


Dr M Stopa - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 November 2008

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 2007).

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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted 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 2007	
and 30 November 2008	62,000
AMORTISATION	
At 1 December 2007	8,272
Charge for year	3,100
	11,372
At 30 November 2008	
NET BOOK VALUE	
At 30 November 2008	50,628
At 30 November 2007	53,728

Bearsden Chiropractic Clinic Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2008

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2007	18,079
Additions	825
At 30 November 2008	18,904
DEPRECIATION	
At 1 December 2007	6,685
Charge for year	2,295
At 30 November 2008	8,980
NET BOOK VALUE	
At 30 November 2008	9,924
At 30 November 2007	11,394

4. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.08 £	30.11.07 £
100	Ordinary	£1	100	100