

Registered Number SC277021

Bearsden Chiropractic Clinic Limited

Abbreviated Accounts

30 November 2011

Bearsden Chiropractic Clinic Limited

Registered Number SC277021

Company Information

Registered Office:

152 Drymen Road
Bearsden
Glasgow
G61 3RE

Reporting Accountants:

Peter Deans Chartered Accountants

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

Registered Number SC277021

Balance Sheet as at 30 November 2011

	Notes	2011 £	2010 £
Fixed assets			
Intangible	2	41,328	44,428
Tangible	3	17,077	20,707
		<u>58,405</u>	<u>65,135</u>
Current assets			
Stocks		475	500
Debtors		2,275	2,117
Cash at bank and in hand		19,515	18,883
Total current assets		<u>22,265</u>	<u>21,500</u>
Creditors: amounts falling due within one year		(11,661)	(12,319)
Net current assets (liabilities)		10,604	9,181
Total assets less current liabilities		<u>69,009</u>	<u>74,316</u>
Provisions for liabilities		(1,509)	(1,846)
Total net assets (liabilities)		<u>67,500</u>	<u>72,470</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		67,400	72,370
Shareholders funds		<u>67,500</u>	<u>72,470</u>

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- a. For the year ending 30 November 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 15 August 2012

And signed on their behalf by:

Dr M Stopa, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 November 2011

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 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.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% on reducing balance
Fixtures and fittings	15% on reducing balance
Computer equipment	33% on reducing balance

2 Intangible fixed assets

Cost or valuation	£
At 01 December 2010	<u>62,000</u>
At 30 November 2011	<u>62,000</u>

Amortisation

	At 01 December 2010	17,572		
	Charge for year	<u>3,100</u>		
	At 30 November 2011	<u>20,672</u>		
	Net Book Value			
	At 30 November 2011	41,328		
	At 30 November 2010	<u>44,428</u>		
3	Tangible fixed assets			
			Total	
	Cost		£	
	At 01 December 2010		-	<u>37,357</u>
	At 30 November 2011		-	<u>37,357</u>
	Depreciation			
	At 01 December 2010			16,650
	Charge for year		-	<u>3,630</u>
	At 30 November 2011		-	<u>20,280</u>
	Net Book Value			
	At 30 November 2011			17,077
	At 30 November 2010		-	<u>20,707</u>
4	Share capital			
		2011	2010	
		£	£	
	Allotted, called up and fully paid:			
	100 Ordinary shares of £1 each	100	100	