

Abbreviated Unaudited Accounts for the Year Ended 30 November 2012

for

Bearsden Chiropractic Clinic Limited

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for the Year Ended 30 November 2012

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DIRECTOR:	Dr M Stopa
REGISTERED OFFICE:	152 Drymen Road Bearsden Glasgow G61 3RE
REGISTERED NUMBER:	SC277021 (Scotland)
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

Abbreviated Balance Sheet
30 November 2012

	Notes	30.11.12 £	£	30.11.11 £	£
FIXED ASSETS					
Intangible assets	2		38,228		41,328
Tangible assets	3		<u>14,296</u>		<u>17,077</u>
			52,524		58,405
CURRENT ASSETS					
Stocks		575		475	
Debtors		2,064		2,275	
Cash at bank and in hand		<u>37,111</u>		<u>19,515</u>	
		39,750		22,265	
CREDITORS					
Amounts falling due within one year		<u>15,055</u>		<u>11,661</u>	
NET CURRENT ASSETS			<u>24,695</u>		<u>10,604</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			77,219		69,009
PROVISIONS FOR LIABILITIES			<u>1,309</u>		<u>1,509</u>
NET ASSETS			<u><u>75,910</u></u>		<u><u>67,500</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>75,810</u>		<u>67,400</u>
SHAREHOLDERS' FUNDS			<u><u>75,910</u></u>		<u><u>67,500</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 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.
- (b)

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 15 July 2013 and were signed by:

Dr M Stopa - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 November 2012

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.

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 2011 and 30 November 2012	<u>62,000</u>
AMORTISATION	
At 1 December 2011	20,672
Amortisation for year	<u>3,100</u>
At 30 November 2012	<u>23,772</u>
NET BOOK VALUE	
At 30 November 2012	<u>38,228</u>
At 30 November 2011	<u>41,328</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2012

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 December 2011	37,357
Additions	249
At 30 November 2012	<u>37,606</u>
DEPRECIATION	
At 1 December 2011	20,280
Charge for year	3,030
At 30 November 2012	<u>23,310</u>
NET BOOK VALUE	
At 30 November 2012	<u>14,296</u>
At 30 November 2011	<u>17,077</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	30.11.12 £ <u>100</u>	30.11.11 £ <u>100</u>
100	Ordinary			

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 1072 of the Companies Act 2006.