

Registered Number SC277021

BEARSDEN CHIROPRACTIC CLINIC LIMITED

Abbreviated Accounts

30 November 2014

Abbreviated Balance Sheet as at 30 November 2014

	Notes	2014	2013
		£	£
Fixed assets			
Intangible assets	2	-	35,128
Tangible assets	3	10,991	11,833
		<u>10,991</u>	<u>46,961</u>
Current assets			
Stocks		500	500
Debtors		40,786	-
Investments		1,816	1,895
Cash at bank and in hand		59,228	44,261
		<u>102,330</u>	<u>46,656</u>
Creditors: amounts falling due within one year		<u>(11,776)</u>	<u>(17,262)</u>
Net current assets (liabilities)		<u>90,554</u>	<u>29,394</u>
Total assets less current liabilities		<u>101,545</u>	<u>76,355</u>
Provisions for liabilities		<u>(1,325)</u>	<u>(1,096)</u>
Total net assets (liabilities)		<u>100,220</u>	<u>75,259</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		100,120	75,159
Shareholders' funds		<u>100,220</u>	<u>75,259</u>

- For the year ending 30 November 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 January 2015

And signed on their behalf by:

Dr M Stopa, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

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

Tangible assets depreciation policy

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

Plant and machinery etc - 33% on reducing balance, 20% on reducing balance and 15% on reducing balance.

Intangible assets amortisation policy

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 ten years.

Valuation information and policy

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

Other accounting policies

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

2 Intangible fixed assets

	£
Cost	
At 1 December 2013	62,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2014	<u>62,000</u>
Amortisation	
At 1 December 2013	26,872
Charge for the year	35,128
On disposals	-
At 30 November 2014	<u>62,000</u>
Net book values	

At 30 November 2014	<u>0</u>
At 30 November 2013	<u><u>35,128</u></u>

3 Tangible fixed assets

	£
Cost	
At 1 December 2013	37,606
Additions	1,574
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2014	<u>39,180</u>
Depreciation	
At 1 December 2013	25,773
Charge for the year	2,416
On disposals	-
At 30 November 2014	<u>28,189</u>
Net book values	
At 30 November 2014	<u>10,991</u>
At 30 November 2013	<u><u>11,833</u></u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
100 Ordinary shares of £1 each	100	100

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