

**Registered Number SC277021**

**BEARSDEN CHIROPRACTIC CLINIC LIMITED**

**Abbreviated Accounts**

**31 March 2016**

## Abbreviated Balance Sheet as at 31 March 2016

Notes 31/03/2016 30/11/2014

|                                                       |   | £              | £              |
|-------------------------------------------------------|---|----------------|----------------|
| <b>Fixed assets</b>                                   |   |                |                |
| Intangible assets                                     | 2 | -              | -              |
| Tangible assets                                       | 3 | 8,398          | 10,991         |
|                                                       |   | <u>8,398</u>   | <u>10,991</u>  |
| <b>Current assets</b>                                 |   |                |                |
| Stocks                                                |   | 950            | 500            |
| Debtors                                               |   | 670            | 40,786         |
| Investments                                           |   | 350            | 1,816          |
| Cash at bank and in hand                              |   | 141,120        | 59,228         |
|                                                       |   | <u>143,090</u> | <u>102,330</u> |
| <b>Creditors: amounts falling due within one year</b> |   | (26,738)       | (11,776)       |
| <b>Net current assets (liabilities)</b>               |   | <u>116,352</u> | <u>90,554</u>  |
| <b>Total assets less current liabilities</b>          |   | <u>124,750</u> | <u>101,545</u> |
| <b>Provisions for liabilities</b>                     |   | (1,325)        | (1,325)        |
| <b>Total net assets (liabilities)</b>                 |   | <u>123,425</u> | <u>100,220</u> |
| <b>Capital and reserves</b>                           |   |                |                |
| Called up share capital                               | 4 | 100            | 100            |
| Profit and loss account                               |   | 123,325        | 100,120        |
| <b>Shareholders' funds</b>                            |   | <u>123,425</u> | <u>100,220</u> |

- For the year ending 31 March 2016 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 26 May 2016

And signed on their behalf by:

**Dr M Stopa, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2016****1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**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, has been amortised in full over its estimated useful life.

**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**

|                        | £             |
|------------------------|---------------|
| <b>Cost</b>            |               |
| At 1 December 2014     | 62,000        |
| Additions              | -             |
| Disposals              | -             |
| Revaluations           | -             |
| Transfers              | -             |
| At 31 March 2016       | <u>62,000</u> |
| <b>Amortisation</b>    |               |
| At 1 December 2014     | 62,000        |
| Charge for the year    | -             |
| On disposals           | -             |
| At 31 March 2016       | <u>62,000</u> |
| <b>Net book values</b> |               |

|                     |          |
|---------------------|----------|
| At 31 March 2016    | <u>0</u> |
| At 30 November 2014 | <u>0</u> |

### 3 Tangible fixed assets

|                        |               |
|------------------------|---------------|
|                        | £             |
| <b>Cost</b>            |               |
| At 1 December 2014     | 39,180        |
| Additions              | -             |
| Disposals              | -             |
| Revaluations           | -             |
| Transfers              | -             |
| At 31 March 2016       | <u>39,180</u> |
| <b>Depreciation</b>    |               |
| At 1 December 2014     | 28,189        |
| Charge for the year    | 2,593         |
| On disposals           | -             |
| At 31 March 2016       | <u>30,782</u> |
| <b>Net book values</b> |               |
| At 31 March 2016       | <u>8,398</u>  |
| At 30 November 2014    | <u>10,991</u> |

### 4 Called Up Share Capital

Allotted, called up and fully paid:

|                                | <i>31/03/2016</i> | <i>30/11/2014</i> |
|--------------------------------|-------------------|-------------------|
|                                | £                 | £                 |
| 100 Ordinary shares of £1 each | 100               | 100               |

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.