

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

BEARSDEN CHIROPRACTIC CLINIC LIMITED

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BEARSDEN CHIROPRACTIC CLINIC LIMITED

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FOR THE YEAR ENDED 31 MARCH 2017**

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BEARSDEN CHIROPRACTIC CLINIC LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017**

DIRECTOR:

Dr M Stopa

REGISTERED OFFICE:

152 Drymen Road
Bearsden
Glasgow
G61 3RE

REGISTERED NUMBER:

SC277021 (Scotland)

BEARSDEN CHIROPRACTIC CLINIC LIMITED (REGISTERED NUMBER: SC277021)**BALANCE SHEET****31 MARCH 2017**

	Notes	31/3/17 £	31/3/16 £
FIXED ASSETS			
Tangible assets	4	6,947	8,398
CURRENT ASSETS			
Stocks		950	950
Debtors	5	1,737	670
Prepayments and accrued income		350	350
Cash at bank		196,013	141,120
		<u>199,050</u>	<u>143,090</u>
CREDITORS			
Amounts falling due within one year	6	30,579	26,738
		<u>168,471</u>	<u>116,352</u>
NET CURRENT ASSETS			
		<u>175,418</u>	<u>124,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,325</u>	<u>1,325</u>
PROVISIONS FOR LIABILITIES			
		<u>174,093</u>	<u>123,425</u>
NET ASSETS			
		<u>174,093</u>	<u>123,425</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		173,993	123,325
		<u>174,093</u>	<u>123,425</u>
SHAREHOLDERS' FUNDS			
		<u>174,093</u>	<u>123,425</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- 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.

The notes form part of these financial statements

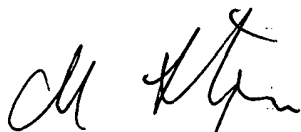
BEARSDEN CHIROPRACTIC CLINIC LIMITED (REGISTERED NUMBER: SC277021)

BALANCE SHEET - continued
31 MARCH 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 6 June 2017 and were signed by:



Dr M Stopa - Director

The notes form part of these financial statements

BEARSDEN CHIROPRACTIC CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. STATUTORY INFORMATION

Bearnsden Chiropractic Clinic Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc	- 33% on reducing balance, 20% on reducing balance and 15% on reducing balance
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Stocks

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

BEARSDEN CHIROPRACTIC CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017**

2. ACCOUNTING POLICIES - continued

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3.

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2016	
and 31 March 2017	39,180
DEPRECIATION	
At 1 April 2016	30,782
Charge for year	1,451
At 31 March 2017	32,233
NET BOOK VALUE	
At 31 March 2017	6,947
At 31 March 2016	8,398

BEARSDEN CHIROPRACTIC CLINIC LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017****5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/17	31/3/16
	£	£
Trade debtors	290	670
Other debtors	1,447	-
	<u>1,737</u>	<u>670</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/17	31/3/16
	£	£
Taxation and social security	29,830	26,018
Other creditors	749	720
	<u>30,579</u>	<u>26,738</u>

7. RELATED PARTY DISCLOSURES

During the year, total dividends of £67,353 were paid to the director.