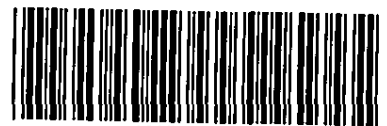


BACK 2 HEALTH LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007

Company Registration Number 2924348

Tenon Limited
Accountants & Business Advisers
Clifton House
Bunnian Place
Basingstoke
Hampshire

THURSDAY



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28/02/2008
COMPANIES HOUSE

BACK 2 HEALTH LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2007

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BACK 2 HEALTH LIMITED
ABBREVIATED BALANCE SHEET
31 MARCH 2007

	Note	2007 £	£	2006 £	£
Fixed assets	2				
Tangible assets			1,048		4,070
Current assets					
Debtors		2,878		1,447	
Cash at bank and in hand		4,403		1,396	
		<u>7,281</u>		<u>2,843</u>	
Creditors: Amounts falling due within one year		<u>(11,286)</u>		<u>(10,302)</u>	
Net current liabilities			(4,005)		(7,459)
Total assets less current liabilities			<u>(2,957)</u>		<u>(3,389)</u>
Provisions for liabilities			-		(21)
			<u>(2,957)</u>		<u>(3,410)</u>
Capital and reserves					
Called-up share capital	4		3		3
Profit and loss account			(2,960)		(3,413)
Shareholder's funds			<u>(2,957)</u>		<u>(3,410)</u>

The Balance sheet continues on the following page
The notes on pages 3 to 4 form part of these abbreviated accounts

BACK 2 HEALTH LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2007

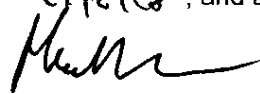
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 21/2/08, and are signed on their behalf by



M N K Christensen
Director

The notes on pages 3 to 4 form part of these abbreviated accounts

BACK 2 HEALTH LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2007

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

The turnover shown in the profit and loss account represents amounts receivable during the year

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

Fixtures, fittings and office equipment	- 25% straight line
Computer equipment	- 33% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Deferred taxation

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 that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

2. Fixed assets

	Tangible Assets £
Cost	
At 1 April 2006 and 31 March 2007	9,573
Depreciation	
At 1 April 2006	5,503
Charge for year	3,022
At 31 March 2007	8,525

BACK 2 HEALTH LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2007

2 Fixed assets (continued)

Net book value

At 31 March 2007	1,048
At 31 March 2006	<u>4,070</u>

3 Related party transactions

During the year the company raised management charges of £30,453 (2006 £33,318) to Back2Health, a business in which all three directors are partners

At the end of the period £2,878 (2006 £1,447) was owed to Back2Health Limited and £4,046 (2006 £4,046) was owed by Back2Health Limited

4 Share capital

Authorised share capital

	2007 £	2006 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid

	2007 No	£	2006 No	£
Ordinary shares of £1 each	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

5 Control

During the year there was no controlling party