Registered Number 04194870

A Butt Physiotherapy Limited

Abbreviated Accounts

31 March 2015

A Butt Physiotherapy Limited **Registered Number 04194870**

Balance Sheet as at 31 March 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets	2				
Intangible			25,000		25,000
Tangible			6,641		7,813
			31,641		32,813
Current assets					
Cash at bank and in hand		2,038		3,017	
Total current assets		2,038		3,017	
Creditors: amounts falling due within one year		(10,105)		(13,070)	
Net current assets (liabilities)			(8,067)		(10,053)
Total assets less current liabilities			23,574		22,760
Provisions for liabilities			(952)		(1,896)
Total net assets (liabilities)			22,622		20,864
Capital and reserves					
Called up share capital	4		10		10
Profit and loss account			22,612		20,854

Shareholders funds	22,622	20,864

a. For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 14 December 2015

And signed on their behalf by:
Mr A. Butt, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 March 2015

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 April 2008).

Turnover
The turnover shown in the profit and loss account represents amounts invoiced during the year. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Goodwill
Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. Useful ecomonic lives are reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised life shall not exceed 20 years from the date of acquisition. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

Deferred taxation
Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounts purposes using the liability method, only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the near future.

Fixed Assets
All fixed assets are initially recorded at cost.

Financial Instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions

relating to equity instruments are debited direct to equity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant & Machinery 0% Method for Plant & equipment

2 **Fixed Assets**

	Intangible Assets	Tangible Assets	Total
Cost or valuation	**£**	**£**	**£**
At 01 April 2014	25,000	45,505	70,505
At 31 March 2015	25,000	45,505	70,505
Depreciation			
At 01 April 2014		37,692	37,692
Charge for year		1,172	1,172
At 31 March 2015		38,864	38,864
Net Book Value			
At 31 March 2015	25,000	6,641	31,641
At 31 March 2014	25,000	7,813	32,813

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2015	2014
	£	**£**
Authorised share capital:		
10 Ordinary of £1 each	10	10
Allotted, called up and fully paid:		
10 Ordinary of £1 each	10	10