

**REGISTERED NUMBER: 04377854 (England and Wales)**

Financial Statements for the Year Ended 31 March 2018

for

Sussex Back Pain Clinic Limited

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for the Year Ended 31 March 2018

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Sussex Back Pain Clinic Limited

Company Information  
for the Year Ended 31 March 2018

**DIRECTORS:** S L Morris  
S K Morris

**SECRETARY:** S L Morris

**REGISTERED OFFICE:** Spectrum House  
96a Coleridge Street  
Hove  
East Sussex  
BN3 5AA

**REGISTERED NUMBER:** 04377854 (England and Wales)

**ACCOUNTANTS:** Wood & Associates LLP  
Chartered Certified Accountants  
Spectrum House  
96a Coleridge Street  
Hove  
East Sussex  
BN3 5AA

Abridged Balance Sheet  
31 March 2018

|  | Notes | 31.3.18<br>£  | £             | 31.3.17<br>£  | £             |
|--|-------|---------------|---------------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |               |               |
| Intangible assets                            | 4     |               | 18,535        |               | 21,757        |
| Tangible assets                              | 5     |               | <u>12,623</u> |               | <u>16,254</u> |
|  |       |               | 31,158        |               | 38,011        |
| <b>CURRENT ASSETS</b>                        |       |               |               |               |               |
| Stocks                                       |       | 401           |               | 391           |               |
| Debtors                                      |       | 842           |               | 327           |               |
| Cash at bank and in hand                     |       | <u>92,414</u> |               | <u>85,381</u> |               |
|  |       | 93,657        |               | 86,099        |               |
| <b>CREDITORS</b>                             |       |               |               |               |               |
| Amounts falling due within one year          |       | <u>41,422</u> |               | <u>43,793</u> |               |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>52,235</u> |               | <u>42,306</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 83,393        |               | 80,317        |
| <b>CREDITORS</b>                             |       |               |               |               |               |
| Amounts falling due after more than one year |       |               | (1,818)       |               | (6,113)       |
| <b>PROVISIONS FOR LIABILITIES</b>            | 7     |               | <u>(622)</u>  |               | <u>(922)</u>  |
| <b>NET ASSETS</b>                            |       |               | <u>80,953</u> |               | <u>73,282</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |               |               |               |
| Called up share capital                      | 8     |               | 100           |               | 100           |
| Retained earnings                            | 9     |               | <u>80,853</u> |               | <u>73,182</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u>80,953</u> |               | <u>73,282</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors on 8 November 2018 and were signed on its behalf by:

S L Morris - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2018

1. **STATUTORY INFORMATION**

Sussex Back Pain Clinic Limited is a private company, limited by shares, registered in England and Wales. 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of twenty years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

|                          |                                   |
|--------------------------|-----------------------------------|
| Improvements to property | - in accordance with the property |
| Plant and machinery      | - at varying rates on cost        |
| Computer equipment       | - 25% on cost                     |

**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.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

2. **ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 6 (2017 - 8) .

4. **INTANGIBLE FIXED ASSETS**

|                                      | Totals<br>£   |
|--------------------------------------|---------------|
| <b>COST</b>                          |               |
| At 1 April 2017<br>and 31 March 2018 | <u>64,448</u> |
| <b>AMORTISATION</b>                  |               |
| At 1 April 2017                      | 42,691        |
| Amortisation for year                | <u>3,222</u>  |
| At 31 March 2018                     | <u>45,913</u> |
| <b>NET BOOK VALUE</b>                |               |
| At 31 March 2018                     | <u>18,535</u> |
| At 31 March 2017                     | <u>21,757</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

5. **TANGIBLE FIXED ASSETS**

|                        | Totals<br>£    |
|------------------------|----------------|
| <b>COST</b>            |                |
| At 1 April 2017        | 84,463         |
| Additions              | 1,314          |
| Disposals              | <u>(1,828)</u> |
| At 31 March 2018       | <u>83,949</u>  |
| <b>DEPRECIATION</b>    |                |
| At 1 April 2017        | 68,209         |
| Charge for year        | 4,824          |
| Eliminated on disposal | <u>(1,707)</u> |
| At 31 March 2018       | <u>71,326</u>  |
| <b>NET BOOK VALUE</b>  |                |
| At 31 March 2018       | <u>12,623</u>  |
| At 31 March 2017       | <u>16,254</u>  |

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

|                                      | Totals<br>£   |
|--------------------------------------|---------------|
| <b>COST</b>                          |               |
| At 1 April 2017<br>and 31 March 2018 | <u>35,866</u> |
| <b>DEPRECIATION</b>                  |               |
| At 1 April 2017                      | 25,964        |
| Charge for year                      | <u>2,475</u>  |
| At 31 March 2018                     | <u>28,439</u> |
| <b>NET BOOK VALUE</b>                |               |
| At 31 March 2018                     | <u>7,427</u>  |
| At 31 March 2017                     | <u>9,902</u>  |

6. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            |               |               |
|----------------------------|---------------|---------------|
|                            | 31.3.18       | 31.3.17       |
|                            | £             | £             |
| Within one year            | 1,028         | 1,822         |
| Between one and five years | -             | 1,028         |
| In more than five years    | <u>21,500</u> | <u>19,850</u> |
|                            | <u>22,528</u> | <u>22,700</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

7. PROVISIONS FOR LIABILITIES

|  |            |              |
|--|------------|--------------|
|  | 31.3.18    | 31.3.17      |
|  | £          | £            |
| Deferred tax   | <u>622</u> | <u>922</u>   |
|  |            | Deferred tax |
|  |            | £            |
| Balance at 1 April 2017                                  |            | 922          |
| Decrease in capital allowances in excess of depreciation |            | <u>(300)</u> |
| Balance at 31 March 2018                                 |            | <u>622</u>   |

8. CALLED UP SHARE CAPITAL

|                                  |                     |                |            |            |
|----------------------------------|---------------------|----------------|------------|------------|
| Allotted, issued and fully paid: |                     |                | 31.3.18    | 31.3.17    |
| Number:                          | Class:              | Nominal value: | £          | £          |
| 100                              | 'A' Ordinary shares | £1             | <u>100</u> | <u>100</u> |

9. RESERVES

|                     |                   |
|---------------------|-------------------|
|                     | Retained earnings |
|                     | £                 |
| At 1 April 2017     | 73,182            |
| Profit for the year | 80,071            |
| Dividends           | <u>(72,400)</u>   |
| At 31 March 2018    | <u>80,853</u>     |

10. RELATED PARTY DISCLOSURES

The directors, Mr S L Morris and Mrs S K Morris, were the controlling party throughout the current and previous period.

As at 31 March 2018 the director Mr S L Morris was owed by the company £23 (2017: £6). As at 31 March 2018 the director Mrs S K Morris was owed by the company £115 (2017: £6). The loans were interest free with no set repayment terms.

During the year rent of home office costs paid to the directors amounted to £742 (2017 - £1,054).

Sussex Back Pain Clinic Limited

Report of the Accountants to the Directors of  
Sussex Back Pain Clinic Limited

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2018 set out on pages one to twelve and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Wood & Associates LLP  
Chartered Certified Accountants  
Spectrum House  
96a Coleridge Street  
Hove  
East Sussex  
BN3 5AA

9 November 2018

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.