REGISTERED NUMBER: 05329382 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

FOR

ABACUS CHIROPRACTIC CLINIC LIMITED

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FOR THE YEAR ENDED 31 MARCH 2014

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ABACUS CHIROPRACTIC CLINIC LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2014

DIRECTORS:	Mrs D Edwards D Edwards
SECRETARY:	Mrs D Edwards
REGISTERED OFFICE:	446-450 Kingstanding Road Kindstanding Birmingham West Midlands B44 9SA
REGISTERED NUMBER:	05329382 (England and Wales)
ACCOUNTANTS:	Malcolm Piper & Co Limited Chartered Accountants Business Services Centre 446-450 Kingstanding Road Birmingham West Midlands B44 9SA

ABBREVIATED BALANCE SHEET
31 MARCH 2014

	Notes	2014 £	2014 £	2013 £	2013 £
FIXED ASSETS					
Intangible assets	2		-		19,200
Tangible assets	3		4,133		11,499
			4,133		30,699
CURRENT ASSETS					
Debtors		16,900		1,927	
Cash at bank		4,548		30,840	
		21,448		32,767	
CREDITORS					
Amounts falling due within one year		2,107		10,950	
NET CURRENT ASSETS			19,341		21,817
TOTAL ASSETS LESS CURRENT LIABILITIES			23,474		52,516
PROVISIONS FOR LIABILITIES			827		2,190
NET ASSETS			22,647		50,326
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			22,646		50,325
SHAREHOLDERS' FUNDS			22,647		50,326

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 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

(b) 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 3 December 2014 and were signed on its behalf by:

Mrs D Edwards - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014

1. **ACCOUNTING POLICIES**

Accounting convention
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
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years.

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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Deferred tax
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**

	Total £
COST	
At 1 April 2013	**32,000**
Disposals	**(32,000)**
At 31 March 2014	**-**
AMORTISATION	
At 1 April 2013	**12,800**
Eliminated on disposal	**(12,800)**
At 31 March 2014	**-**
NET BOOK VALUE	
At 31 March 2014	**-**
At 31 March 2013	19,200

continued...

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2013	24,043
Additions	1,150
Disposals	(15,200)
At 31 March 2014	9,993
DEPRECIATION	
At 1 April 2013	12,544
Charge for year	1,900
Eliminated on disposal	(8,584)
At 31 March 2014	5,860
NET BOOK VALUE	
At 31 March 2014	4,133
At 31 March 2013	11,499

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	1	1

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the year the company made advances of £34,925 to the directors. The directors made repayments of £14,358 and at the year end, 31 March 2014, the directors owed the company £16,558.

The loan is unsecured, interest-free, and carries no stipulation as to terms of repayment.