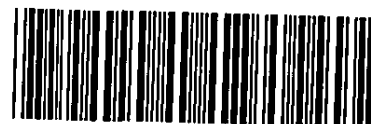


COMPANY REGISTRATION NUMBER 5615088

**A AND L CLINICS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**30 NOVEMBER 2009**

WEDNESDAY



A01 \*AJ5JQMUN\* 25/08/2010 160  
COMPANIES HOUSE

**H & B ACCOUNTANCY SERVICES**

Epsilon House  
West Road  
Masterlord Office Village  
Ransomes Euro Park  
Ipswich  
Suffolk  
IP3 9FJ

**A AND L CLINICS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2009**

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**A AND L CLINICS LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 NOVEMBER 2009**

	Note	2009	2008
	2	£	£
<b>FIXED ASSETS</b>			
Tangible assets		<u>54,281</u>	<u>65,804</u>
<b>CURRENT ASSETS</b>			
Debtors		29,599	37,430
Cash at bank and in hand		<u>1,693</u>	<u>3,535</u>
		31,292	40,965
<b>CREDITORS: Amounts falling due within one year</b>		<u>96,929</u>	<u>90,683</u>
<b>NET CURRENT LIABILITIES</b>		<u>(65,637)</u>	<u>(49,718)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(11,356)</u>	<u>16,086</u>
<b>CREDITORS: Amounts falling due after more than one year</b>			
		<u>121,901</u>	<u>122,277</u>
		<u>(133,257)</u>	<u>(106,191)</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	100	100
Profit and loss account		<u>(133,357)</u>	<u>(106,291)</u>
<b>DEFICIT</b>		<u>(133,257)</u>	<u>(106,191)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 393, 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 15 of the Companies Act 2006

The Balance sheet continues on the following page.  
The notes on pages 3 to 5 form part of these abbreviated accounts.

**A AND L CLINICS LIMITED**  
**ABBREVIATED BALANCE SHEET** *(continued)*  
**30 NOVEMBER 2009**

These abbreviated accounts were approved by the directors and authorised for issue on  
*26/07/2010*, and are signed on their behalf by

MR A POCIUS  
Director



Company Registration Number 5615088

The notes on pages 3 to 5 form part of these abbreviated accounts.

**A AND L CLINICS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2009**

**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.

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 20% reducing balance
Fixtures & Fittings	- 15% reducing balance
Equipment	- 33% straight line

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

**A AND L CLINICS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2009**

**1. ACCOUNTING POLICIES** *(continued)*

**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.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 December 2008	95,461
Additions	<u>2,378</u>
<b>At 30 November 2009</b>	<u><b>97,839</b></u>
<b>DEPRECIATION</b>	
At 1 December 2008	29,657
Charge for year	<u>13,901</u>
<b>At 30 November 2009</b>	<u><b>43,558</b></u>
<b>NET BOOK VALUE</b>	
<b>At 30 November 2009</b>	<u><b>54,281</b></u>
At 30 November 2008	<u>65,804</u>

**A AND L CLINICS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2009**

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
100 Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>

**Allotted, called up and fully paid:**

	<b>2009</b>		<b>2008</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
100 Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>

**A AND L CLINICS LIMITED**

**ACCOUNTANTS' REPORT TO THE DIRECTORS OF A AND L  
CLINICS LIMITED**

**YEAR ENDED 30 NOVEMBER 2009**

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 30 November 2009, set out on pages 1 to 5

You consider that the company is exempt from an audit under the Companies Act 2006

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

**H & B ACCOUNTANCY SERVICES**

Epsilon House  
West Road  
Masterlord Office Village  
Ransomes Euro Park  
Ipswich  
Suffolk  
IP3 9FJ

28/07/10