

**Registered Number 05615088**

**A and L Clinics Limited**

**Abbreviated Accounts**

**30 November 2013**

## Balance Sheet as at 30 November 2013

	Notes	2013	2012
		£	£
<b>Fixed assets</b>	2		
Tangible		63,664	69,108
		<u>63,664</u>	<u>69,108</u>
<b>Current assets</b>			
Debtors		30,874	26,126
Cash at bank and in hand		5,814	7,598
Total current assets		<u>36,688</u>	<u>33,724</u>
<b>Creditors: amounts falling due within one year</b>		(97,173)	(97,215)
<b>Net current assets (liabilities)</b>		(60,485)	(63,491)
<b>Total assets less current liabilities</b>		<u>3,179</u>	<u>5,617</u>
<b>Creditors: amounts falling due after more than one year</b>	3	(142,158)	(146,268)
<b>Total net assets (liabilities)</b>		<u>(138,979)</u>	<u>(140,651)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100

Profit and loss account	(139,079)	(140,751)
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<b>Shareholders funds</b>	<u>(138,979)</u>	<u>(140,651)</u>
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- a. For the year ending 30 November 2013 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 30 June 2014

And signed on their behalf by:

**Mr A Pocius, 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 30 November 2013

**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.

**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.

**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	20% reducing balance
Fixtures & Fittings	15% reducing balance
Equipment	33% straight line

**2 Fixed Assets**

4

	<b>Tangible Assets</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>
At 01 December 2012	171,450	171,450
Additions	11,263	11,263
At 30 November 2013	<u>182,713</u>	<u>182,713</u>
<b>Depreciation</b>		
At 01 December 2012	102,342	102,342
Charge for year	16,707	16,707
At 30 November 2013	<u>119,049</u>	<u>119,049</u>
<b>Net Book Value</b>		
At 30 November 2013	63,664	63,664
At 30 November 2012	<u>69,108</u>	<u>69,108</u>

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

4 **Share capital**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Authorised share capital:</b>		
100 Ordinary of £1 each	100	100
<b>Allotted, called up and fully paid:</b>		
100 Ordinary of £1 each	100	100