Registered number
08090214

"Amended"

All About Podiatry Ltd

Unaudited Filleted Accounts

31 October 2017

All About Podiatry Ltd
Registered number: 08090214
Balance Sheet
as at 31 October 2017

	Notes		2017		2016
			£		£
Fixed assets					
Intangible assets	2		-		2,000
Tangible assets	3		212		509
			212		2,509
Current assets					
Debtors	4	11,213		10,103	
Cash at bank and in hand		36,759		35,196	
		47,972		45,299	
Creditors: amounts falling due within one year	5	(31,365)		(34,686)	
Net current assets			16,607		10,613
Net assets			16,819		13,122
Capital and reserves					
Called up share capital			1		1
Profit and loss account			16,818		13,121
Shareholder's funds			16,819		13,122

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

E L Christiansen

E Christiansen
Director
Approved by the board on 13 September 2018

All About Podiatry Ltd
Notes to the Accounts
for the year ended 31 October 2017

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Computer Equipment	33% Straight Line

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

All About Podiatry Ltd
Notes to the Accounts
for the year ended 31 October 2017

2 Intangible fixed assets

Goodwill:	£
Cost	
At 1 November 2016	10,000
At 31 October 2017	10,000
Amortisation	
At 1 November 2016	8,000
Provided during the year	2,000
At 31 October 2017	10,000
Net book value	
At 31 October 2017	-
At 31 October 2016	2,000

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

3 Tangible fixed assets

	Plant and machinery etc £	Computer Equipment £	Total £
Cost			
At 1 November 2016	615	814	1,429
At 31 October 2017	615	814	1,429
Depreciation			
At 1 November 2016	586	334	920
Charge for the year	29	268	297
At 31 October 2017	615	602	1,217
Net book value			
At 31 October 2017	-	212	212
At 31 October 2016	29	480	509

4 Debtors

	2017 £	2016 £
Trade debtors	3,213	2,103
Other debtors	8,000	8,000
	11,213	10,103

All About Podiatry Ltd
Notes to the Accounts
for the year ended 31 October 2017

5	**Creditors: amounts falling due within one year**	**2017**	**2016**
		£	**£**
	Taxation and social security costs	2,539	6,713
	Other creditors	28,826	27,973
		31,365	34,686

6 Other information

All About Podiatry Ltd is a private company limited by shares and incorporated in England. Its registered office is:
300 St Marys Road
Garston
Liverpool
Merseyside
L19 0NQ