

COMPANY REGISTRATION NUMBER 08876679

**KIRKHAM HEALTHCARE LIMITED**

**ABBREVIATED ACCOUNTS**

**31 July 2016**

**KIRKHAM HEALTHCARE LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 July 2016**

		2016	2015	
	Note	£	£	£
<b>FIXED ASSETS</b>	<b>2</b>			
Intangible assets		366,721	366,721	
Tangible assets		8,943	9,525	
		<u>375,664</u>	<u>376,246</u>	
<b>CURRENT ASSETS</b>				
Stocks		5,000	5,000	
Debtors		-	2,997	
Cash at bank and in hand		30,408	26,504	
		<u>35,408</u>	<u>34,501</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>64,033</u>	<u>65,851</u>	
<b>NET CURRENT LIABILITIES</b>		<b>( 28,625)</b>	<b>( 31,350)</b>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>347,039</b>	<b>344,896</b>	
<b>CREDITORS: Amounts falling due after more than one year</b>			268,528	317,868
			<u>78,511</u>	<u>27,028</u>
<b>CAPITAL AND RESERVES</b>				
Called up equity share capital	<b>3</b>		<b>1</b>	<b>1</b>
Profit and loss account		78,510	27,027	
<b>SHAREHOLDERS' FUNDS</b>		<u>78,511</u>	<u>27,028</u>	

For the year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 16 November 2016 .

Miss A J Cocks Director

Company Registration Number: 08876679

**KIRKHAM HEALTHCARE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2016**

**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 January 2015).

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

**Amortisation**

Amortisation 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:

Goodwill-4% straight line basis

**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:

Fixtures & Fittings-25% reducing balance basis

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

## 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>Intangible Assets</b>	<b>Tangible Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 August 2015	<b>366,721</b>	<b>9,525</b>	<b>376,246</b>
Additions	—	<b>2,399</b>	<b>2,399</b>
	-----	-----	-----
<b>At 31 July 2016</b>	<b>366,721</b>	<b>11,924</b>	<b>378,645</b>
	-----	-----	-----
<b>DEPRECIATION</b>			
Charge for year	—	<b>2,981</b>	<b>2,981</b>
	---	-----	-----
<b>At 31 July 2016</b>	—	<b>2,981</b>	<b>2,981</b>
	---	-----	-----
<b>NET BOOK VALUE</b>			
<b>At 31 July 2016</b>	<b>366,721</b>	<b>8,943</b>	<b>375,664</b>
	-----	-----	-----
At 31 July 2015	366,721	9,525	376,246
	-----	-----	-----

**3. SHARE CAPITAL**

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

	2016		2015			
	No	£	No	£		
Ordinary shares of £ 1 each		<b>1</b>	<b>1</b>	1	1	
		---	---	---	---	

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.