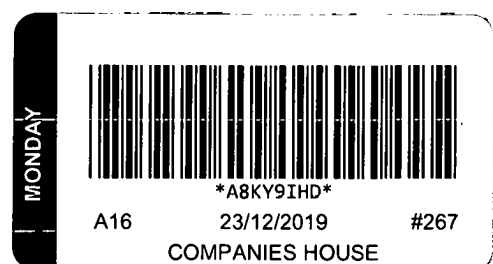


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**BACK IN ACTION CHIROPRACTIC LIMITED**

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**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 31 MARCH 2019**



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**BACK IN ACTION CHIROPRACTIC LIMITED**  
**REGISTERED NUMBER: 9500158**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

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	Note	2019 £	2018 £
Fixed assets		2	16,518
Current assets	186,286		143,502
Creditors: amounts falling due within one year	(74,742)		(50,499)
<b>Net current assets</b>		<b>111,544</b>	<b>93,003</b>
<b>Total assets less current liabilities</b>		<b>111,546</b>	<b>109,521</b>
<b>Net assets</b>		<b>111,546</b>	<b>109,521</b>
<b>Capital and reserves</b>		<b>111,546</b>	<b>109,521</b>

**Notes**

**Average number of employees**

The average monthly number of employees, including directors, during the year was 10 (2018 - 10).

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to entities subject to the micro-entities' regime.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 9 December 2019.



**Dr L T Westerbeek**  
Director

The notes on pages 2 to 5 form part of these financial statements.

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## BACK IN ACTION CHIROPRACTIC LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 105 the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### 1.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

###### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 1.3 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

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## BACK IN ACTION CHIROPRACTIC LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. Accounting policies (continued)

##### 1.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line basis
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and loss account.

#### 2. Dividends

	2019 £	2018 £
Ordinary dividends	15,000	5,000
	<u>15,000</u>	<u>5,000</u>

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BACK IN ACTION CHIROPRACTIC LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

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3. Intangible assets

	Goodwill £
<b>Cost</b>	
At 1 April 2018	23,000
At 31 March 2019	<u>23,000</u>
<b>Amortisation</b>	
At 1 April 2018	6,900
Charge for the year	16,099
At 31 March 2019	<u>22,999</u>
<b>Net book value</b>	
At 31 March 2019	<u>1</u>
At 31 March 2018	<u>16,100</u>

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BACK IN ACTION CHIROPRACTIC LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

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4. Tangible fixed assets

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2018	4,511
At 31 March 2019	<u>4,511</u>
<b>Depreciation</b>	
At 1 April 2018	4,094
Charge for the year on owned assets	416
At 31 March 2019	<u>4,510</u>
<b>Net book value</b>	
At 31 March 2019	<u><u>1</u></u>
At 31 March 2018	<u><u>417</u></u>