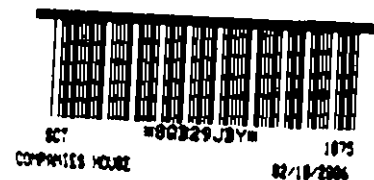


ABERDEEN CHIROPRACTIC CLINIC LIMITED

244935

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2006**

**MESTON REID & CO
CHARTERED ACCOUNTANTS
12 CARDEN PLACE
ABERDEEN
AB10 1UR**



ABERDEEN CHIROPRACTIC CLINIC LIMITED

**ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2006**

	Notes	2006 £	£	2005 £	£
Fixed assets					
Intangible assets	2	170,000		180,000	
Tangible assets	2	15,371		16,494	
		<u>185,371</u>		<u>196,494</u>	
Current assets					
Stocks		1,114		1,050	
Debtors		10,395		797	
Cash at bank and in hand		25,104		13,033	
		<u>36,613</u>		<u>14,880</u>	
Creditors: amounts falling due within one year		<u>(36,618)</u>		<u>(73,500)</u>	
Net current liabilities			(5)		(58,620)
Total assets less current liabilities		<u>185,366</u>		<u>137,874</u>	
Provisions for liabilities and charges		<u>(1,301)</u>		<u>(1,728)</u>	
		<u>184,065</u>		<u>136,146</u>	
Capital and reserves					
Called up share capital	3	100		100	
Profit and loss account		183,965		136,046	
Shareholders' funds		<u>184,065</u>		<u>136,146</u>	

ABERDEEN CHIROPRACTIC CLINIC LIMITED

**ABBREVIATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2006**

In preparing these abbreviated accounts:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts 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 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board on 14 September 2006



DR K K O Bramberg
Director

ABERDEEN CHIROPRACTIC CLINIC LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

1.2 Turnover

Turnover represents amounts receivable for chiropractic services.

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% straight line
Fixtures, fittings & equipment	15% reducing balance

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Deferred taxation

The company provides for deferred taxation in respect of all unreversed timing differences arising between accounting and taxable profits.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2005	200,000	22,463	222,463
Additions	-	1,869	1,869
	<hr/>	<hr/>	<hr/>
At 31 March 2006	200,000	24,332	224,332
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2005	20,000	5,969	25,969
Charge for the year	10,000	2,992	12,992
	<hr/>	<hr/>	<hr/>
At 31 March 2006	30,000	8,961	38,961
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2006	170,000	15,371	185,371
	<hr/>	<hr/>	<hr/>
At 31 March 2005	180,000	16,494	196,494
	<hr/>	<hr/>	<hr/>

ABERDEEN CHIROPRACTIC CLINIC LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2006

3	Share capital	2006	2005
		£	£
	Authorised		
	100 Ordinary shares of £1 each	100	100
		<u> </u>	<u> </u>
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	100	100
		<u> </u>	<u> </u>

4 Transactions with directors

Included within other creditors is £1,985 (2005 - £29,472) due by the company to Dr K K O Bramberg. The loan is unsecured, interest free and repayable upon demand. The maximum liability during the year was £29,472.

During the year Dr K K O Bramberg charged the company £18,000 for rental of premises. (2005: £18,000).