

Registered Number SC246633

A.A. Podiatry Limited

Abbreviated Accounts

30 September 2015

A.A. Podiatry Limited

Registered Number SC246633

Balance Sheet as at 30 September 2015

	Notes	2015	2014
		£	£
Fixed assets	2		
Intangible		9,847	11,078
Tangible		3,911	4,304
		<u>13,758</u>	<u>15,382</u>
Current assets			
Debtors		152	2,096
Cash at bank and in hand		1,174	1,279
Total current assets		<u>1,326</u>	<u>3,375</u>
Creditors: amounts falling due within one year		(11,519)	(14,401)
Net current assets (liabilities)		(10,193)	(11,026)
Total assets less current liabilities		<u>3,565</u>	<u>4,356</u>
Total net assets (liabilities)		<u>3,565</u>	<u>4,356</u>
Capital and reserves			
Called up share capital	4	10,020	10,020
Profit and loss account		(6,455)	(5,664)

Shareholders funds

3,565

4,356

- a. For the year ending 30 September 2015 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 20 January 2016

And signed on their behalf by:

Mrs J Harrowell, Director

Mrs P P Anderson, 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 September 2015

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.

Goodwill

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. Useful economic lives are reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised life shall not exceed 20 years from the date of acquisition. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

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-5% on straight line

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.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

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	15% Reducing Balance
Computer Equipment	25% Reducing Balance
Long Leasehold	10% Reducing Balance

2 Fixed Assets

	Intangible Assets	Tangible Assets	Total
Cost or valuation	£	£	£
At 01 October 2014	24,619	18,464	43,083
Additions		200	200
At 30 September 2015	<u>24,619</u>	<u>18,664</u>	<u>43,283</u>
Depreciation			
At 01 October 2014	13,541	14,160	27,701
Charge for year	<u>1,231</u>	<u>593</u>	<u>1,824</u>
At 30 September 2015	<u>14,772</u>	<u>14,753</u>	<u>29,525</u>
Net Book Value			
At 30 September 2015	9,847	3,911	13,758
At 30 September 2014	<u>11,078</u>	<u>4,304</u>	<u>15,382</u>

3 Creditors: amounts falling due after more than one year

4 Share capital

2015

2014

	£	£
Authorised share capital:		
10000 Ordinary of £1 each	10,000	10,000
10 B Ordinary of £1 each	10	10
10 C Ordinary of £1 each	10	10
 Allotted, called up and fully paid:		
10000 Ordinary of £1 each	10,000	10,000
10 B Ordinary of £1 each	10	10
10 C Ordinary of £1 each	10	10