

COMPANY REGISTRATION NUMBER 04920419

**CAMBRIDGESHIRE SPORTS PHYSIO AND BACK CARE LIMITED**  
**ABBREVIATED ACCOUNTS**

**31 December 2015**

**GRH ACCOUNTANCY LIMITED**

85C Huntingdon Street

St Neots

Cambridgeshire

PE19 1DU

# CAMBRIDGESHIRE SPORTS PHYSIO AND BACK CARE LIMITED

## ABBREVIATED BALANCE SHEET

31 December 2015

	Note	2015 £	2014 £	£
<b>FIXED ASSETS</b>	<b>2</b>			
Tangible assets			<b>8,835</b>	10,031
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<b>CURRENT ASSETS</b>				
Stocks		<b>700</b>		675
Debtors		<b>15,153</b>		6,349
Cash at bank and in hand	-			6,218
		-----		-----
		<b>15,853</b>		13,242
<b>CREDITORS: Amounts falling due within one year</b>		<b>23,321</b>		21,236
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<b>NET CURRENT LIABILITIES</b>			<b>( 7,468)</b>	( 7,994)
			-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,367</b>	2,037
<b>CREDITORS: Amounts falling due after more than one year</b>			-	786
			-----	-----
			<b>1,367</b>	1,251
			-----	-----
<b>CAPITAL AND RESERVES</b>				
Called up equity share capital	<b>3</b>		<b>2</b>	2
Profit and loss account			<b>1,365</b>	1,249
			-----	-----
<b>SHAREHOLDERS' FUNDS</b>			<b>1,367</b>	1,251
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For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 by the directors and authorised for issue on 11 August 2016 , and are signed on their behalf by:

Mrs S Taylor Director

Company Registration Number: 04920419

# **CAMBRIDGESHIRE SPORTS PHYSIO AND BACK CARE LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 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.

#### **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:

Leasehold Property-10% cost

Plant & Machinery-20% cost

Fixtures & Fittings-10% cost

Computer Equipment-25% cost

#### **Stocks**

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

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

#### **Finance lease agreements**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

#### **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.

## Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

## 2. FIXED ASSETS

	<b>Tangible Assets</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2015	<b>41,157</b>
Additions	<b>1,519</b>
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<b>At 31 December 2015</b>	<b>42,676</b>
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<b>DEPRECIATION</b>	
At 1 January 2015	<b>31,126</b>
Charge for year	<b>2,715</b>
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<b>At 31 December 2015</b>	<b>33,841</b>
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<b>NET BOOK VALUE</b>	
<b>At 31 December 2015</b>	<b>8,835</b>
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At 31 December 2014	10,031
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### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014		
	No.	£	No.	£	
Ordinary shares of £ 1 each		2	2	2	2
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**CAMBRIDGESHIRE SPORTS PHYSIO AND BACK CARE LIMITED**  
**ACCOUNTANTS' REPORT TO THE DIRECTORS OF CAMBRIDGESHIRE**  
**SPORTS PHYSIO AND BACK CARE LIMITED**  
**YEAR ENDED 31 DECEMBER 2015**

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 31 December 2015.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

**GRH ACCOUNTANCY LIMITED**

85C Huntingdon Street St Neots Cambridgeshire PE19 1DU

11 August 2016

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.