

**CHIROPODY & HEALTH LIMITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR**

**TO 30 APRIL 2013**

**Company No. 5290389**

Paul Marshall & Co  
Chartered Accountants

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## **CHIROPODY & HEALTH LIMITED**

**DIRECTORS** Sarah Doswell

**REGISTERED OFFICE** 5 The Broadway  
Manor Hall Road  
Southwick  
BN42 4ND

**REGISTERED NUMBER** 5290389

**ACCOUNTANTS** Paul Marshall & Co  
Chartered Accountants  
138 George V Avenue  
Worthing  
West Sussex BN11 5RX

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The following page does not form part of the statutory accounts

9	Detailed profit and loss account for the year ended 30 April 2013
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**DIRECTOR'S REPORT FOR THE PERIOD ENDED 30 APRIL 2013**

The director presents her report together with the financial statements for the year ended 30 April 2013

**Principal activity**

The principal activity of the company is the provision of chiropody and allied services

**Directors**

S Doswell

**Director's Responsibilities**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the director is required to

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company rules**

This report, which has been prepared in accordance with the exemptions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006, was approved by the board and signed on its behalf

S Doswell  
Director



Date 18-12-13

5 The Broadway  
Manor Hall Road  
Southwick  
BN42 4ND

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION  
OF UNAUDITED STATUTORY ACCOUNTS OF CHIROPODY & HEALTH LIMITED FOR  
THE YEAR ENDED 30 APRIL 2013**

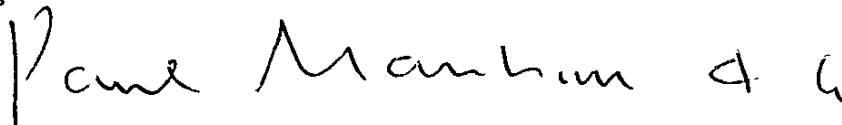
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Chiropody & Health Limited for the year ended 30 April 2013 which comprise the Profit and Loss Account and Balance Sheet and related notes from the company's accounting records and information and explanations you have given to us

As a practicing member firm of the Institute of Chartered Accountants in England and Wales we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook)

This report is made solely to the Board of Directors of Chiropody & Health Limited, as a body, in accordance with terms of our latest engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Chiropody & Health Limited, as a body, in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Chiropody & Health Limited and its Board of Directors, as a body for our work or for this report.

It is your duty to ensure that Chiropody & Health Limited has kept adequate accounting records and to prepare financial statements for the year ended 30 April 2013 that give a true and fair view of the assets, liabilities, financial position and profit of Chiropody & Health Limited. You consider that Chiropody & Health Limited is exempt from the statutory requirement for audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



PAUL MARSHALL & CO  
Chartered Accountants  
138 George V Avenue  
Worthing  
BN11 5RX

Date 18.12.13

**CHIROPODY & HEALTH LIMITED****Page 3****PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 30 APRIL 2013**

		2013 £	2012 £
	Notes		
TURNOVER	1 2	38,610	38,595
Cost of sales		(8,017)	(8,144)
GROSS PROFIT		<u>30,593</u>	<u>30,451</u>
Administration expenses		(24,351)	(24,021)
OPERATING PROFIT	3	<u>6,242</u>	<u>6,430</u>
Interest receivable		0	0
Interest payable		0	0
PROFIT ON ORDINARY ACTIVITIES BEFORE TAX		<u>6,242</u>	<u>6,430</u>
Taxation	4	(1,808)	(1,844)
PROFIT ON ORDINARY ACTIVITIES AFTER TAX ATION		<u>4,434</u>	<u>4,586</u>

The notes on pages 5 to 8 form part of these accounts

## BALANCE SHEET AS AT 30 APRIL 2013

	Notes	2013 £	2012 £
<b>FIXED ASSETS</b>			
Intangible assets	5	33,206	35,993
Tangible assets	6	411	547
		<u>33,617</u>	<u>36,540</u>
<b>CURRENT ASSETS</b>			
Stock		100	100
Debtors	7	467	467
Cash at bank and in hand		4,586	2,425
		<u>5,153</u>	<u>2,992</u>
<b>CREDITORS - amounts falling due within one year</b>	8	(30,861)	(31,057)
<b>NET CURRENT LIABILITIES</b>		<u>(25,708)</u>	<u>(28,065)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,909</u>	<u>8,475</u>
<b>CREDITORS - amounts falling due after one year</b>	9	0	0
<b>PROVISIONS for liabilities and charges - deferred taxation</b>	10	0	0
		<u>7,909</u>	<u>8,475</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	11	2	2
Profit and loss account	12	7,907	8,473
<b>SHAREHOLDERS FUNDS</b>		<u>7,909</u>	<u>8,475</u>

The accounts have been prepared in accordance with the special provisions within Part 15 of The Companies Act 2006 relating to small companies

For the financial year ended 30 April 2013 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice was deposited under section 476. The director acknowledges her responsibility for ensuring that the company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year in accordance with section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the board of directors and signed on its behalf by

S Doswell, Director



Date 18-12-13

Company Registration No 5290389

The notes on pages 5 to 8 form part of these accounts

## NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2013

## 1 ACCOUNTING POLICIES

## 1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention except for the revaluation of certain tangible fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities ( effective April 2008)

## 1.2 Turnover

Turnover comprises the invoiced value of services supplied by the company

## 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation

Depreciation on fixed assets is calculated on a reducing balance basis to write off the cost of the assets over their estimated lives in the company's business

The rates used are as follows

Office equipment	- 25%
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## 1.4 Intangible fixed assets and amortisation

Goodwill is shown at cost less an adjustment for office equipment purchased below market value now revalued to fair value. It is amortised on a straight line basis over twenty years

## 1.5 Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences that have originated but not reversed at the balance sheet date. Deferred taxation is measured on a non-discounted basis at average tax rates based upon those at the balance sheet date

## 2 TURNOVER

In the period to 30 April 2013 all the companies turnover was to markets within the United Kingdom (Period to 30 April 2012 -100% )

## 3 OPERATING PROFIT

	2013 £	2012 £
The operating profit is stated after charging		
Depreciation of tangible fixed assets	136	182
Amortisation of intangible fixed assets	2,787	2,787
Director's emoluments	7,505	7,068

## NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2013

	30 April 2013 £	30 April 2012 £
<b>4 TAXATION</b>		
UK Corporation Tax	1,807	1,844
Deferred taxation	0	0
	<u>1,807</u>	<u>1,844</u>
<b>5 INTANGIBLE FIXED ASSETS</b>		
	Goodwill £	Total £
<b>COST</b>		
Brought forward	55,734	55,734
Additions	0	0
At 30 April 2013	<u>55,734</u>	<u>55,734</u>
<b>AMORTISATION</b>		
Brought forward	19,741	19,741
Charge for year	2,787	0
At 30 April 2013	<u>22,528</u>	<u>19,741</u>
<b>NET BOOK VALUE</b>		
At 30 April 2013	<u>33,206</u> =====	<u>35,993</u> =====
<b>NET BOOK VALUE</b>		
At 30 April 2012	<u>35,993</u> =====	<u>35,993</u> =====
<b>6 TANGIBLE FIXED ASSETS</b>		
	Office Equipment £	Total £
<b>COST</b>		
Brought forward	4,115	4,115
Additions	0	0
At 30 April 2013	<u>4,115</u>	<u>4,115</u>
<b>DEPRECIATION</b>		
Brought forward	3,568	3,568
Charge for year	136	0
At 30 April 2013	<u>3,704</u>	<u>3,568</u>
<b>NET BOOK VALUE</b>		
At 30 April 2013	<u>411</u> =====	<u>547</u> =====
<b>NET BOOK VALUE</b>		
At 30 April 2012	<u>547</u> =====	<u>547</u> =====



NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2013

	30 April 2013	30 April 2012
<b>7 DEBTORS</b>		
Due within one year		
Trade debtors	467	467
Other debtors	0	0
	<u>467</u> =====	<u>467</u> =====
<b>8 CREDITORS amounts falling due within one year</b>		
Bank loans	0	0
Trade Creditors	2,195	1,580
Other taxation and social security	3,111	3,778
Director's current account	25,555	25,699
	<u>30,861</u> =====	<u>31,057</u> =====
<b>9 CREDITORS amounts falling due after one year</b>		
Bank loans	0 =====	0 =====
<b>10 PROVISIONS for liabilities and charges</b>		
Deferred taxation	0 =====	0 =====
The provision for deferred taxation is made up of accelerated capital allowances No provision is necessary as tax wdv is less than the accounts wdv		
<b>11 SHARE CAPITAL</b>		
Allotted, called up and fully paid		
2 ordinary shares of £ 1 each	2 =====	2 =====

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2013

	30 April 2013	30 April 2012
<b>12 PROFIT AND LOSS ACCOUNT</b>		
Balance brought forward	8,473	8,887
Profit for the financial year	4,434	4,586
Equity dividends	(5,000)	(5,000)
Balance carried forward	<u>7,907</u>	<u>8,473</u>

**13 RELATED PARTIES**

The controlling party is S Doswell by virtue of her holding 100% of the issued share capital