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CHIROPODY & HEALTH LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR

TO 30 APRIL 2015

Company No. 5290389

**Paul Marshall & Co
Chartered Accountants**

WEDNESDAY



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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 2015
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DIRECTOR'S REPORT FOR THE PERIOD ENDED 30 APRIL 2015

The director presents her report together with the financial statements for the year ended 30 April 2015

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 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 it's behalf.

S Doswell
Director



Date 16.1.16

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 2015**

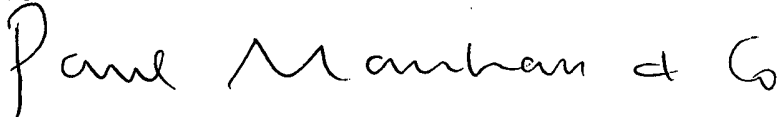
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Chiropody & Health Limited for the year ended 30 April 2015 which comprise the Profit and Loss Account and Balance Sheet and related notes from the company's accounting 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.

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. 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 2015 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 16 . 1 . 16

CHIROPODY & HEALTH LIMITED**Page 3****PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 30 APRIL 2015**

		2015 £	2014 £
	Notes		
TURNOVER	1.2	41,835	39,998
Cost of sales		(9,638)	(8,564)
GROSS PROFIT		<u>32,197</u>	<u>31,434</u>
Administration expenses		(24,183)	(24,454)
OPERATING PROFIT	3	<u>8,014</u>	<u>6,980</u>
Interest receivable		0	0
Interest payable		0	0
PROFIT ON ORDINARY ACTIVITIES BEFORE TAX		<u>8,014</u>	<u>6,980</u>
Taxation	4	(2,176)	(1,953)
PROFIT ON ORDINARY ACTIVITIES AFTER TAX ATION		<u>5,838</u>	<u>5,027</u>

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

BALANCE SHEET AS AT 30 APRIL 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Intangible assets	5	27,632	30,419
Tangible assets	6	231	308
		<u>27,863</u>	<u>30,727</u>
CURRENT ASSETS			
Stock		100	100
Debtors	7	467	467
Cash at bank and in hand		2,130	2,778
		<u>2,697</u>	<u>3,345</u>
CREDITORS - amounts falling due within one year	8	(22,786)	(26,136)
NET CURRENT LIABILITIES		<u>(20,089)</u>	<u>(22,791)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,774</u>	<u>7,936</u>
CREDITORS - amounts falling due after one year	9	0	0
PROVISIONS for liabilities and charges - deferred taxation	10	0	0
		<u>7,774</u>	<u>7,936</u>
CAPITAL AND RESERVES			
Called up share capital	11	2	2
Profit and loss account	12	7,772	7,934
SHAREHOLDERS FUNDS		<u>7,774</u>	<u>7,936</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 2015 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

16. 1. 16

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 2015

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 2015 all the companies turnover was to markets within the United Kingdom. (Period to 30 April 2014-100%)

3. OPERATING PROFIT

	2015 £	2014 £
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	77	103
Amortisation of intangible fixed assets	2,787	2,787
Director's emoluments	7,692	7,692

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2015

	2015 £	2014 £
4. TAXATION		
UK Corporation Tax	2,176	1,953
Deferred taxation	0	0
	<u>2,176</u>	<u>1,953</u>
5. INTANGIBLE FIXED ASSETS		
	Goodwill £	Total £
COST		
Brought forward	55,734	55,734
Additions	0	0
At 30 April 2015	<u>55,734</u>	<u>55,734</u>
AMORTISATION		
Brought forward	25,315	25,315
Charge for year	2,787	2,787
At 30 April 2015	<u>28,102</u>	<u>28,102</u>
NET BOOK VALUE		
At 30 April 2015	<u>27,632</u>	<u>27,632</u>
	=====	=====
NET BOOK VALUE		
At 30 April 2014	<u>30,419</u>	<u>30,419</u>
	=====	=====
6. TANGIBLE FIXED ASSETS		
	Office Equipment £	Total £
COST		
Brought forward	4,115	4,115
Additions	0	0
At 30 April 2015	<u>4,115</u>	<u>4,115</u>
DEPRECIATION		
Brought forward	3,807	3,807
Charge for year	77	77
At 30 April 2015	<u>3,884</u>	<u>3,884</u>
NET BOOK VALUE		
At 30 April 2015	<u>231</u>	<u>231</u>
	=====	=====
NET BOOK VALUE		
At 30 April 2014	<u>308</u>	<u>308</u>
	=====	=====

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2015

	2015	2014
7. DEBTORS		
Due within one year		
Trade debtors	467	467
Other debtors	0	0
	<u>467</u>	<u>467</u>
	=====	=====
8. CREDITORS: amounts falling due within one year		
Bank loans	0	0
Trade Creditors	1,075	1,075
Other taxation and social security	3,479	3,257
Director's current account	18,232	21,804
	<u>22,786</u>	<u>26,136</u>
	=====	=====
9. CREDITORS: amounts falling due after one year		
Bank loans	0	0
	=====	=====
10. PROVISIONS for liabilities and charges		
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.		
11. SHARE CAPITAL		
Allotted, called up and fully paid		
2 ordinary shares of £ 1 each	2	2
	=====	=====

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2015

	2015	2014
12. PROFIT AND LOSS ACCOUNT		
Balance brought forward	7,934	7,907
Profit for the financial year	5,838	5,027
Equity dividends	(6,000)	(5,000)
Balance carried forward	<u>7,772</u>	<u>7,934</u>

13. RELATED PARTIES

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