

COMPANY REGISTRATION NUMBER 6328910

**Centre for Homeopathic Education (UK)
Limited**

Company Limited by Guarantee

Abbreviated Accounts

Year Ended

31st August 2016

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**Centre for Homeopathic Education (UK) Limited
Company Limited by Guarantee**

Abbreviated Accounts

Year Ended 31st August 2016

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**Centre for Homeopathic Education (UK) Limited
Company Limited by Guarantee**

Abbreviated Balance Sheet

31st August 2016

	Note	2016 £	£	2015 £	£
Fixed Assets	3				
Intangible assets			197,450		215,400
Tangible assets			<u>1,953</u>		<u>1,730</u>
			199,403		217,130
Current Assets					
Debtors		50,526		111,039	
Cash at bank and in hand		<u>45,198</u>		<u>-</u>	
		95,724		111,039	
Creditors: Amounts Falling due Within One Year		<u>237,451</u>		<u>283,793</u>	
Net Current Liabilities			(141,727)		(172,754)
Total Assets Less Current Liabilities			57,676		44,376
Creditors: Amounts Falling due after More than One Year			53,676		30,121
			<u>4,000</u>		<u>14,255</u>
Reserves	4				
Profit and loss account			<u>4,000</u>		<u>14,255</u>
Members' Funds			<u>4,000</u>		<u>14,255</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

**Centre for Homeopathic Education (UK) Limited
Company Limited by Guarantee**

Abbreviated Balance Sheet (*continued*)

31st August 2016

For the year ended 31st August 2016 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 18th April 2017, and are signed on their behalf by:



Mr M A Fernandez
Director

Company Registration Number: 6328910

The notes on pages 3 to 4 form part of these abbreviated accounts.

Centre for Homeopathic Education (UK) Limited
Company Limited by Guarantee

Notes to the Abbreviated Accounts

Year Ended 31st August 2016

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

Turnover represents the total value of sales made during the year.

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% straight line

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:

Fixtures & Fittings - 25% reducing balance

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.

2. Prior Year Adjustment

The prior year adjustment is made up of the following

	2015 £	2014 £
Reinstate amortisation	(17,950)	(7,479)
Removal of licence fee	40,000	
Remove disposal of goodwill		(72,093)
	<u>22,050</u>	<u>(79,572)</u>

The prior year adjustments relate to the reinstated Goodwill disposed of in the 2014 financial statements.

**Centre for Homeopathic Education (UK) Limited
Company Limited by Guarantee**

Notes to the Abbreviated Accounts

Year Ended 31st August 2016

3. Fixed Assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1st September 2015	359,000	3,823	362,823
Additions	<u>—</u>	<u>875</u>	<u>875</u>
At 31st August 2016	<u>359,000</u>	<u>4,698</u>	<u>363,698</u>
Depreciation			
At 1st September 2015	143,600	2,093	145,693
Charge for year	<u>17,950</u>	<u>652</u>	<u>18,602</u>
At 31st August 2016	<u>161,550</u>	<u>2,745</u>	<u>164,295</u>
Net Book Value			
At 31st August 2016	<u>197,450</u>	<u>1,953</u>	<u>199,403</u>
At 31st August 2015	<u>215,400</u>	<u>1,730</u>	<u>217,130</u>

4. Company Limited by Guarantee

The Centre for Homeopathic Education (UK) Limited is a company limited by guarantee and accordingly does not have a share capital.