

COMPANY REGISTRATION NUMBER 06671167

SPECIALIST SKIN CLINIC LIMITED
ABBREVIATED ACCOUNTS
31 AUGUST 2015



CARSTON
Chartered Accountants
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Cardiff
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SPECIALIST SKIN CLINIC LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Tangible assets		133,526	103,840
CURRENT ASSETS			
Stocks		4,000	3,000
Debtors		-	629
Cash at bank and in hand		55,956	20,891
		<u>59,956</u>	<u>24,520</u>
CREDITORS: Amounts falling due within one year		<u>37,817</u>	<u>57,770</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>22,139</u>	<u>(33,250)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,665</u>	<u>70,590</u>
CREDITORS: Amounts falling due after more than one year		72,198	48,600
PROVISIONS FOR LIABILITIES		<u>25,505</u>	<u>-</u>
		<u>57,962</u>	<u>21,990</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	100	100
Profit and loss account		57,862	21,890
SHAREHOLDERS' FUNDS		<u>57,962</u>	<u>21,990</u>

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

SPECIALIST SKIN CLINIC LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 AUGUST 2015

For the year ended 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

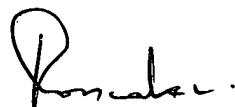
Director's responsibilities:

- 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 director acknowledges her 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 and signed by the director and authorised for issue on 17 May 2016.

Dr M Gonzalez



Company Registration Number: 06671167

SPECIALIST SKIN CLINIC LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 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 April 2008).

Turnover

Turnover comprises amounts receivable in the ordinary course of business from the principal activities of the company, exclusive of value added tax and discounts where applicable.

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	-	20% Straight line per annum
Equipment	-	25% Straight line per annum

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.

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.

SPECIALIST SKIN CLINIC LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the director considers 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

	Tangible Assets
	£
COST	
At 1 September 2014	129,800
Additions	69,558
At 31 August 2015	<u><u>199,358</u></u>
DEPRECIATION	
At 1 September 2014	25,960
Charge for year	39,872
At 31 August 2015	<u><u>65,832</u></u>
NET BOOK VALUE	
At 31 August 2015	<u><u>133,526</u></u>
At 31 August 2014	<u><u>103,840</u></u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>