

**COMPANY REGISTRATION NUMBER 06671167**

**SPECIALIST SKIN CLINIC LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**31 August 2016**

**CARSTON**

Chartered Accountants

1st Floor, Tudor House

16 Cathedral Road

Cardiff

CF11 9LJ

**SPECIALIST SKIN CLINIC LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 August 2016**

		2016	2015
	Note	£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<b>181,095</b>	133,526
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<b>CURRENT ASSETS</b>			
Stocks		<b>5,000</b>	4,000
Debtors		<b>10,357</b>	-
Cash at bank and in hand		<b>46,923</b>	55,956
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		<b>62,280</b>	59,956
<b>CREDITORS: Amounts falling due within one year</b>		<b>53,920</b>	37,817
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<b>NET CURRENT ASSETS</b>		<b>8,360</b>	22,139
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>189,455</b>	155,665
<b>CREDITORS: Amounts falling due after more than one year</b>		<b>88,053</b>	72,198
<b>PROVISIONS FOR LIABILITIES</b>		<b>36,219</b>	25,505
		-----	-----
		<b>65,183</b>	57,962
		-----	-----
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	<b>4</b>	<b>100</b>	100
Profit and loss account		<b>65,083</b>	57,862
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<b>SHAREHOLDERS' FUNDS</b>		<b>65,183</b>	57,962
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For the year ended 31 August 2016 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 20 May 2017 .

Dr M Gonzalez

Company Registration Number: 06671167

**SPECIALIST SKIN CLINIC LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 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 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.

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
	£
<b>COST</b>	
At 1 September 2015	199,358
Additions	109,300
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<b>At 31 August 2016</b>	<b>308,658</b>
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<b>DEPRECIATION</b>	
At 1 September 2015	65,832
Charge for year	61,731
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<b>At 31 August 2016</b>	<b>127,563</b>
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<b>NET BOOK VALUE</b>	
<b>At 31 August 2016</b>	<b>181,095</b>
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At 31 August 2015	133,526
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## 3. TRANSACTIONS WITH THE DIRECTOR

Included within other debtors is £4,857 (2015 £11,323 included within other creditors) due from a Director which has been repaid within 9 months of the year end.

## 4. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £ 1 each	100	100	100	100
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