

**'Central Manchester Osteopathy & Sports Therapy Limited**

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 April 2019

Tree Accountancy Limited  
Chartered Certified Accountants

First Floor  
Eastgate  
Castle Street  
Castlefield  
Manchester  
M3 4LZ

# **'Central Manchester Osteopathy & Sports Therapy Limited**

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# **'Central Manchester Osteopathy & Sports Therapy Limited**

## **Company Information**

<b>Director</b>	Mr J Fernandez-Gomez
<b>Registered office</b>	First Floor Eastgate Castle Street Castlefield Manchester M3 4LZ
<b>Accountants</b>	Tree Accountancy Limited Chartered Certified Accountants First Floor Eastgate Castle Street Castlefield Manchester M3 4LZ

# **'Central Manchester Osteopathy & Sports Therapy Limited**

## **Director's Report for the Year Ended 30 April 2019**

The director presents his report and the financial statements for the year ended 30 April 2019.

### **Director of the company**

The director who held office during the year was as follows:

Mr J Fernandez-Gomez

### **Principal activity**

The principal activity of the company is that of osteopathy and sport therapy.

### **Statement of Directors' Responsibilities**

Company law requires the director to prepare financial statements for each financial year. Under that 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). Under company law the director must not approve the financial statements unless he is satisfied that they 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 these financial statements, the director is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He 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 companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the director on 29 January 2020 and signed on its behalf by:

.....  
Mr J Fernandez-Gomez  
Director

# 'Central Manchester Osteopathy & Sports Therapy Limited

(Registration number: 08474973)

## Balance Sheet as at 30 April 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	176	354
<b>Current assets</b>			
Debtors	<u>5</u>	7,615	5,196
Cash at bank and in hand		<u>277</u>	<u>386</u>
		7,892	5,582
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(7,568)</u>	<u>(5,780)</u>
<b>Net current assets/(liabilities)</b>		<u>324</u>	<u>(198)</u>
<b>Net assets</b>		<u>500</u>	<u>156</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		<u>499</u>	<u>155</u>
<b>Total equity</b>		<u>500</u>	<u>156</u>

For the financial year ending 30 April 2019 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 29 January 2020

.....  
Mr J Fernandez-Gomez  
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

# **'Central Manchester Osteopathy & Sports Therapy Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2019**

### **1 General information**

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

First Floor  
Eastgate  
Castle Street  
Castlefield  
Manchester  
M3 4LZ  
United Kingdom

The company's registration number is: 08474973

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

# **'Central Manchester Osteopathy & Sports Therapy Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2019**

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Computer Equipment	25% straight line

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2018 - 1).

# 'Central Manchester Osteopathy & Sports Therapy Limited

## Notes to the Financial Statements for the Year Ended 30 April 2019

### 4 Tangible assets

	Office equipment £	Total £
<b>Cost or valuation</b>		
At 1 May 2018	2,230	2,230
At 30 April 2019	2,230	2,230
<b>Depreciation</b>		
At 1 May 2018	1,877	1,877
Charge for the year	177	177
At 30 April 2019	2,054	2,054
<b>Carrying amount</b>		
At 30 April 2019	176	176
At 30 April 2018	354	354

### 5 Debtors

	2019 £	2018 £
Other debtors	7,615	5,196
	7,615	5,196

### 6 Creditors

#### Creditors: amounts falling due within one year

	2019 £	2018 £
<b>Due within one year</b>		
Taxation and social security	7,568	5,780

### 7 Related party transactions

#### Transactions with directors

	At 1 May 2018 £	Advances to directors £	Repayments by director £	At 30 April 2019 £
<b>2019</b>				
<b>Mr J Fernandez-Gomez</b>				
Directors loan account	3,848	46,633	(44,808)	5,673



The loan is unsecured, interest free and repayable on demand.

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This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.