

REGISTERED NUMBER: 08689210 (England and Wales)

ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

FOR

CLM OSTEOPATHY LIMITED

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FOR THE YEAR ENDED 31 OCTOBER 2017**

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CLM OSTEOPATHY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2017**

DIRECTOR: Dr C L McIntyre

REGISTERED OFFICE: 1 Burns Close
Hitchin
Hertfordshire
SG4 0RB

REGISTERED NUMBER: 08689210 (England and Wales)

ACCOUNTANT: MW Business & Accounting Solutions
1 Burns Close
Hitchin
Hertfordshire
SG4 0RB

ABRIDGED BALANCE SHEET
31 OCTOBER 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Intangible assets	4		11,300		22,600
Tangible assets	5		<u>258</u>		<u>517</u>
			11,558		23,117
CURRENT ASSETS					
Cash at bank		11,692		8,186	
CREDITORS					
Amounts falling due within one year		<u>22,602</u>		<u>30,994</u>	
NET CURRENT LIABILITIES			<u>(10,910)</u>		<u>(22,808)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			648		309
PROVISIONS FOR LIABILITIES			<u>49</u>		<u>103</u>
NET ASSETS			<u><u>599</u></u>		<u><u>206</u></u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>598</u>		<u>205</u>
SHAREHOLDERS' FUNDS			<u><u>599</u></u>		<u><u>206</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

ABRIDGED BALANCE SHEET - continued
31 OCTOBER 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 October 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 10 April 2018 and were signed by:

Dr C L McIntyre - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2017**

1. STATUTORY INFORMATION

CLM Osteopathy Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2017

4. INTANGIBLE FIXED ASSETS

COST

At 1 November 2016
 and 31 October 2017

Totals
 £

56,500

AMORTISATION

At 1 November 2016
 Amortisation for year
 At 31 October 2017

33,900

11,300

45,200

NET BOOK VALUE

At 31 October 2017

11,300

At 31 October 2016

22,600

5. TANGIBLE FIXED ASSETS

COST

At 1 November 2016
 and 31 October 2017

Totals
 £

776

DEPRECIATION

At 1 November 2016
 Charge for year
 At 31 October 2017

259

259

518

NET BOOK VALUE

At 31 October 2017

258

At 31 October 2016

517

6. RELATED PARTY DISCLOSURES

During the year, total dividends of £32,000 (2016 - £27,000) were paid to the director .

Included in other creditors is the amount of £13,903 (2016: £23,465) owed to the director.

7. ULTIMATE CONTROLLING PARTY

The controlling party is Dr C L McIntyre.

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.