REGISTERED NUMBER: 08689210 (England and Wales)

Financial Statements for the Year Ended 31 October 2021

for

CLM Osteopathy Limited

Contents of the Financial Statements
for the Year Ended 31 October 2021

CLM Osteopathy Limited

Company Information
for the Year Ended 31 October 2021

Director:	Dr C L McIntyre
Registered office:	Unit 8a The Mount High Street Toft Cambridge Cambridgeshire CB23 2RL
Registered number:	08689210 (England and Wales)
Accountants:	Peter Reed Financial Services Unit 8a The Mount High Street Toft Cambridgeshire CB23 2RL

CLM Osteopathy Limited (Registered number: 08689210)

Balance Sheet
31 October 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	6	12,801	6,801
Cash at bank		29,752	30,530
		42,553	37,331
Creditors			
Amounts falling due within one year	7	38,076	35,306
Net current assets		4,477	2,025
Total assets less current liabilities		4,477	2,025
Capital and reserves			
Called up share capital		1	1
Retained earnings		4,476	2,024
		4,477	2,025

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 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
(b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 28 July 2022 and were signed by:

Dr C L McIntyre - Director

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Office equipment - 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 November 2020	
and 31 October 2021	56,500
AMORTISATION	
At 1 November 2020	
and 31 October 2021	56,500
NET BOOK VALUE	
At 31 October 2021	-
At 31 October 2020	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 November 2020	
and 31 October 2021	776
DEPRECIATION	
At 1 November 2020	
and 31 October 2021	776
NET BOOK VALUE	
At 31 October 2021	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	12,000	6,801
Tax	801	-
	12,801	6,801

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans	21,000	22,000
Tax	8,200	8,468
Directors' loan accounts	8,363	4,015
Accrued expenses	513	823
	38,076	35,306