

Abbreviated Unaudited Accounts
for the Period 1 October 2015 to 31 December 2016
for
JA Health (Chiropractic) Limited

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for the period 1 October 2015 to 31 December 2016**

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JA Health (Chiropractic) Limited
Company Information
for the period 1 October 2015 to 31 December 2016

DIRECTORS:

Dr A D Greenfield
Dr J D Bloom

REGISTERED OFFICE:

2nd Floor
Hygeia House
66 College Road
Harrow
Middlesex
HA1 1BE

REGISTERED NUMBER:

09232431 (England and Wales)

ACCOUNTANTS:

Lawrence Grant
Chartered Accountants
and Reporting Accountants
2nd Floor
Hygeia House
66 College Road
Harrow
Middlesex
HA1 1BE

**Abbreviated Balance Sheet
31 December 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		12,004		10,977
CURRENT ASSETS					
Debtors		41,687		29,357	
Cash at bank and in hand		<u>82,370</u>		<u>30,410</u>	
		124,057		59,767	
CREDITORS					
Amounts falling due within one year		<u>84,970</u>		<u>42,777</u>	
NET CURRENT ASSETS			<u>39,087</u>		<u>16,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			51,091		27,967
PROVISIONS FOR LIABILITIES			<u>925</u>		<u>2,195</u>
NET ASSETS			<u><u>50,166</u></u>		<u><u>25,772</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>50,164</u>		<u>25,770</u>
SHAREHOLDERS' FUNDS			<u><u>50,166</u></u>		<u><u>25,772</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

Abbreviated Balance Sheet - continued
31 December 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 September 2017 and were signed on its behalf by:

Dr A D Greenfield - Director

Dr J D Bloom - Director

**Notes to the Abbreviated Accounts
for the period 1 October 2015 to 31 December 2016**

1. ACCOUNTING POLICIES

Accounting convention

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 represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% reducing balance
Computer equipment	- 33% on cost

Deferred tax

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider 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. In accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	14,164
Additions	<u>6,096</u>
At 31 December 2016	<u>20,260</u>
DEPRECIATION	
At 1 October 2015	3,187
Charge for period	<u>5,069</u>
At 31 December 2016	<u>8,256</u>
NET BOOK VALUE	
At 31 December 2016	<u>12,004</u>
At 30 September 2015	<u>10,977</u>

**Notes to the Abbreviated Accounts - continued
for the period 1 October 2015 to 31 December 2016**

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the balance sheet date the directors Dr J D Bloom and Dr A D Greenfield had a debit balance of £36,716 on their joint current account, the balance of which was repaid within nine months of the period end. This was an interest free loan from the company and is included in other debtors due within one year.

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.