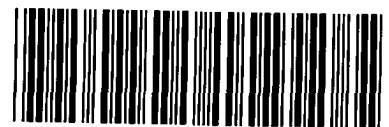


COMPANY REGISTRATION NUMBER SC358127

**THE EDINBURGH HEARING CLINIC LTD.
(FORMERLY BELQUIN HEARING LTD)
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2015**

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COMPANIES HOUSE

(Formerly Belquin Hearing Ltd)

**THE EDINBURGH HEARING CLINIC LTD.
(FORMERLY BELQUIN HEARING LTD)**

**ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015**

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THE EDINBURGH HEARING CLINIC LTD.
(FORMERLY BELQUIN HEARING LTD)

ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Tangible assets		<u>8,683</u>	<u>10,842</u>
CURRENT ASSETS			
Stocks		2,000	3,523
Debtors		22,536	27,305
Cash at bank and in hand		<u>1</u>	<u>-</u>
		24,537	30,828
CREDITORS: Amounts falling due within one year		<u>31,795</u>	<u>51,658</u>
NET CURRENT LIABILITIES		(7,258)	(20,830)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,425</u>	<u>(9,988)</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	100	100
Profit and loss account		<u>1,325</u>	<u>(10,088)</u>
SHAREHOLDERS' FUNDS/(DEFICIT)		<u>1,425</u>	<u>(9,988)</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 by the directors and authorised for issue on 13 November 2015, and are signed on their behalf by:



Mr G D Quinn
Director

Company Registration Number: SC358127

The notes on pages 2 to 3 form part of these abbreviated accounts.

THE EDINBURGH HEARING CLINIC LTD.
(FORMERLY BELQUIN HEARING LTD)
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

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 April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

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:

Leasehold Property	- 10% straight line
Plant & Machinery	- 25% Reducing balance
Motor Vehicles	- 25% Reducing balance

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.

THE EDINBURGH HEARING CLINIC LTD.
(FORMERLY BELQUIN HEARING LTD)
NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES *(continued)*

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. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2014 and 31 March 2015	<u><u>17,253</u></u>
DEPRECIATION	
At 1 April 2014	<u>6,411</u>
Charge for year	<u>2,159</u>
At 31 March 2015	<u><u>8,570</u></u>
NET BOOK VALUE	
At 31 March 2015	<u><u>8,683</u></u>
At 31 March 2014	<u><u>10,842</u></u>

3. TRANSACTIONS WITH THE DIRECTORS

As at 31 March 2015, Mr Quinn owed the company £19,611, (2014 - £25,712). This amount was repaid to the company by 1st December 2015. Interest has been charged on this amount at HMRC's official rate of interest.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>