

Witham Osteopaths Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

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Witham Osteopaths Limited

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Witham Osteopaths Limited
Balance Sheet as at 31 March 2016

	Note	31 March 2016 £	(As restated) 31 March 2015 £
Fixed assets			
Tangible fixed assets	<u>2</u>	-	343
Current assets			
Cash at bank and in hand		-	35,162
Creditors: Amounts falling due within one year		-	(35,162)
Net current assets/(liabilities)		-	-
Net assets		-	343
Capital and reserves			
Called up share capital	<u>3</u>	110	110
Profit and loss account		(110)	233
Shareholders' funds		-	343

For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

Approved by the Board on 23 December 2016 and signed on its behalf by:

J T Rata
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Witham Osteopaths Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Amortisation

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life.

Asset class	Amortisation method and rate
Goodwill	Straight line over twenty five years

Depreciation

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

Asset class	Depreciation method and rate
Plant and machinery etc	33% straight line and 25% reducing balance

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2015	7,159	7,159
Disposals	<u>(7,159)</u>	<u>(7,159)</u>
At 31 March 2016	<u>-</u>	<u>-</u>
Depreciation		
At 1 April 2015	6,816	6,816
Eliminated on disposals	<u>(6,816)</u>	<u>(6,816)</u>
At 31 March 2016	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2016	<u>-</u>	<u>-</u>
At 31 March 2015	<u><u>343</u></u>	<u><u>343</u></u>

3 Share capital

Allotted, called up and fully paid shares

	31 March 2016		31 March 2015	
	No.	£	No.	£
Ordinary shares of £1 each	55	55	55	55
A Ordinary shares of £1 each	29	29	29	29
B Ordinary shares of £1 each	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
	<u><u>110</u></u>	<u><u>110</u></u>	<u><u>110</u></u>	<u><u>110</u></u>

Witham Osteopaths Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
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4 Prior period adjustments

At 31 March 2015 Goodwill had been stated at £30,000. The directors conducted an impairment review of goodwill as required by the FRSSE. The directors concluded that the goodwill had no value at 31 March 2015 and that the balance sheet as at that date should be restated to show that the goodwill was valueless.

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