

Registration number 00206710

**British Naturopathic and Osteopathic Association
Company limited by guarantee**

Abbreviated accounts

for the year ended 31 December 2013



British Naturopathic and Osteopathic Association
Company limited by guarantee

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British Naturopathic and Osteopathic Association
Company limited by guarantee

Abbreviated balance sheet
as at 31 December 2013

	Notes	2013	2012
		£	£
Current assets			
Debtors		-	20
Cash at bank and in hand		85,130	86,762
		<u>85,130</u>	<u>86,782</u>
Creditors: amounts falling due within one year		(600)	(761)
Net current assets		<u>84,530</u>	<u>86,021</u>
Total assets less current liabilities		<u>84,530</u>	<u>86,021</u>
Net assets		<u><u>84,530</u></u>	<u><u>86,021</u></u>
Reserves			
Other reserves		86,021	90,636
Profit and loss account		(1,491)	(4,615)
Members' funds		<u><u>84,530</u></u>	<u><u>86,021</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on page 3 form an integral part of these financial statements.

British Naturopathic and Osteopathic Association
Company limited by guarantee

Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3)
for the year ended 31 December 2013

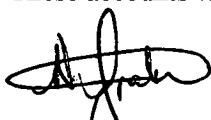
For the year ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 27 May 2014, and are signed on their behalf by:


Mr N Graham
Director

Registration number 00206710

The notes on page 3 form an integral part of these financial statements.

**British Naturopathic and Osteopathic Association
Company limited by guarantee**

**Notes to the abbreviated financial statements
for the year ended 31 December 2013**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

2. Company limited by guarantee

The Company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £5 towards the assets of the company in the event of liquidation.