

Burton Psychotherapy Limited

Abbreviated Accounts

30 September 2015

**Burton Psychotherapy Limited**

Registered number: 06383333

**Abbreviated Balance Sheet**

as at 30 September 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	3	1,661	1,798
<b>Current assets</b>			
Debtors		2,384	3,585
Cash at bank and in hand		8,407	8,743
		<u>10,791</u>	<u>12,328</u>
<b>Creditors: amounts falling due within one year</b>			
		(2,499)	(1,866)
<b>Net current assets</b>		<u>8,292</u>	<u>10,462</u>
<b>Net assets</b>		<u><u>9,953</u></u>	<u><u>12,260</u></u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		9,853	12,160
<b>Shareholder's funds</b>		<u><u>9,953</u></u>	<u><u>12,260</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr M A Scott

Director

Approved by the board on 6 January 2016

**Burton Psychotherapy Limited**

**Notes to the Abbreviated Accounts**

**for the year ended 30 September 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Goodwill***

Acquired goodwill is written off in equal annual instalments over its estimated economic life of 5 years.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% reducing balance
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***Stocks and work in progress***

Stocks and work in progress are valued at the lower of cost and net realisable value. In respect of those contracts entered into to provide services over a period of time the revenue is recognised as the contract progresses to reflect the partial performance of the contractual obligations. The amount due at the balance sheet date is included under debtors as 'amounts due under contracts not yet invoiced'.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**2 Intangible fixed assets**

£

**Cost**

**BURTON PSYCHOTHERAPY LIMITED** Financial Accounts 2015-09-30

At 1 October 2014	12,133
At 30 September 2015	<u>12,133</u>

**Amortisation**

At 1 October 2014	12,133
At 30 September 2015	<u>12,133</u>

**Net book value**

At 30 September 2015	<u>-</u>
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**3 Tangible fixed assets** £**Cost**

At 1 October 2014	4,566
Additions	866
Disposals	(1,066)
At 30 September 2015	<u>4,366</u>

**Depreciation**

At 1 October 2014	2,768
Charge for the year	553
On disposals	(616)
At 30 September 2015	<u>2,705</u>

**Net book value**

At 30 September 2015	<u>1,661</u>
At 30 September 2014	<u>1,798</u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>