

Burton Psychotherapy Limited

Abbreviated Accounts

30 September 2016

Burton Psychotherapy Limited

Registered number: 06383333

Abbreviated Balance Sheet

as at 30 September 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	3	1,246	1,661
Current assets			
Debtors		1,887	2,384
Cash at bank and in hand		8,817	8,407
		<u>10,704</u>	<u>10,791</u>
Creditors: amounts falling due within one year			
		(2,725)	(2,499)
Net current assets		<u>7,979</u>	<u>8,292</u>
Net assets		<u><u>9,225</u></u>	<u><u>9,953</u></u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		9,125	9,853
Shareholder's funds		<u><u>9,225</u></u>	<u><u>9,953</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 10 January 2017

Burton Psychotherapy Limited

Notes to the Abbreviated Accounts

for the year ended 30 September 2016

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

At 1 October 2015	12,133
At 30 September 2016	<u>12,133</u>
Amortisation	
At 1 October 2015	12,133
At 30 September 2016	<u>12,133</u>
Net book value	
At 30 September 2016	<u>-</u>

3 Tangible fixed assets £

Cost	
At 1 October 2015	4,366
At 30 September 2016	<u>4,366</u>
Depreciation	
At 1 October 2015	2,705
Charge for the year	415
At 30 September 2016	<u>3,120</u>
Net book value	
At 30 September 2016	<u>1,246</u>
At 30 September 2015	<u>1,661</u>

4 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>