

**BACK TO HEALTH CHIROPRACTIC CLINICS LIMITED**

**Company Registration Number:  
NI033104 (Northern Ireland)**

**Unaudited abridged accounts for the year ended 31 October 2017**

**Period of accounts**

**Start date: 01 November 2016**

**End date: 31 October 2017**

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**BACK TO HEALTH CHIROPRACTIC CLINICS LIMITED****Balance sheet**

As at 31 October 2017

	<i>Notes</i>	<i>2017</i>	<i>2016</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Intangible assets:		0	0
Tangible assets:	2	61,636	93,468
Investments:	3	214,299	214,299
<b>Total fixed assets:</b>		<u>275,935</u>	<u>307,767</u>
<b>Current assets</b>			
Stocks:		0	0
Debtors:		76,161	196,091
Cash at bank and in hand:		0	1,000
Investments:		0	0
<b>Total current assets:</b>		<u>76,161</u>	<u>197,091</u>
Creditors: amounts falling due within one year:		<u>(251,945)</u>	<u>(410,576)</u>
<b>Net current assets (liabilities):</b>		<u>(175,784)</u>	<u>(213,485)</u>
Total assets less current liabilities:		100,151	94,282
Creditors: amounts falling due after more than one year:		(3,737)	(4,551)
Provision for liabilities:		(10,838)	(10,838)
<b>Total net assets (liabilities):</b>		<u>85,576</u>	<u>78,893</u>
<b>Capital and reserves</b>			
Called up share capital:		50,000	50,000
Profit and loss account:		35,576	28,893
<b>Shareholders funds:</b>		<u>85,576</u>	<u>78,893</u>

The notes form part of these financial statements

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### **Balance sheet statements**

For the year ending 31 October 2017 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 30 July 2018  
and signed on behalf of the board by:**

Name: Dr M F Flanagan  
Status: Director

The notes form part of these financial statements

## BACK TO HEALTH CHIROPRACTIC CLINICS LIMITED

### Notes to the Financial Statements

for the Period Ended 31 October 2017

#### 1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

##### Turnover policy

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

##### Tangible fixed assets and depreciation policy

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows: Leasehold property - 10% straight line  
Plant and machinery - 10% straight line  
Fixtures and Fittings - 20% straight line  
Equipment - 20% straight line

##### Other accounting policies

**Taxation** The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Impairment of fixed assets** A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

**Finance leases and hire purchase contracts** Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset. Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

**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.

**BACK TO HEALTH CHIROPRACTIC CLINICS LIMITED****Notes to the Financial Statements**

for the Period Ended 31 October 2017

**2. Tangible Assets**

	<b>Total</b>
<b>Cost</b>	£
At 01 November 2016	1,062,334
Additions	2,329
Disposals	(132,663)
At 31 October 2017	<u><b>932,000</b></u>
<b>Depreciation</b>	
At 01 November 2016	968,866
Charge for year	20,996
On disposals	(119,498)
At 31 October 2017	<u><b>870,364</b></u>
<b>Net book value</b>	
At 31 October 2017	<u><b>61,636</b></u>
At 31 October 2016	<u><b>93,468</b></u>

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**Notes to the Financial Statements**

**for the Period Ended 31 October 2017**

**3. Fixed investments**

The company owns 1 property in Dubai.