

Registered number
04969741

Solihull Lodge Chiropody Practice Limited

Unaudited Abbreviated Accounts

30 November 2015



Solihull Lodge Chiropody Practice Limited
Registered number: 04969741
Abbreviated Balance Sheet
as at 30 November 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	107	126
Current assets			
Cash at bank and in hand		78	25
Creditors: amounts falling due within one year		(3,037)	(2,526)
Net current liabilities		(2,959)	(2,501)
Net liabilities		(2,852)	(2,375)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		(2,853)	(2,376)
Shareholder's funds		(2,852)	(2,375)

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 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).



J K Pike
Director

Approved by the board on 2 January 2016

Solihull Lodge Chiropody Practice Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 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).

Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice) have been applied consistently (except as otherwise stated).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Equipment	15% reducing balance
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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.

Solihull Lodge Chiropody Practice Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 2015

2 Tangible fixed assets

£

Cost

At 1 December 2014

750

At 30 November 2015

750

Depreciation

At 1 December 2014

624

Charge for the year

19

At 30 November 2015

643

Net book value

At 30 November 2015

107

At 30 November 2014

126

3 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

**2014
£**

Allotted, called up and fully paid:

Ordinary shares

£1 each

1

1

1