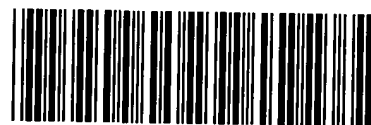


BEDALE DENTAL PRACTICE LIMITED

**UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2016**

SATURDAY



A5K28KZC

A17

19/11/2016

#280

COMPANIES HOUSE

UNW LLP

Chartered Accountants
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JE

BEDALE DENTAL PRACTICE LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Intangible assets		143,089	158,456
Tangible assets		31,010	29,431
		<u>174,099</u>	<u>187,887</u>
CURRENT ASSETS			
Stocks		14,111	14,111
Debtors		67,191	35,000
Cash at bank and in hand		3,307	37,429
		<u>84,609</u>	<u>86,540</u>
CREDITORS: Amounts falling due within one year		<u>108,215</u>	<u>109,057</u>
NET CURRENT LIABILITIES		(23,606)	(22,517)
TOTAL ASSETS LESS CURRENT LIABILITIES		150,493	165,370
CREDITORS: Amounts falling due after more than one year		4,715	-
PROVISIONS FOR LIABILITIES		4,513	11,730
		<u>141,265</u>	<u>153,640</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	100	100
Profit and loss account		141,165	153,540
SHAREHOLDERS' FUNDS		<u>141,265</u>	<u>153,640</u>

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

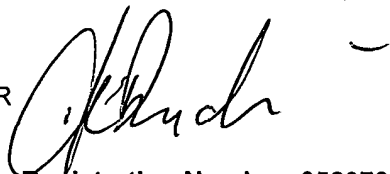
Directors' responsibilities:

- 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 applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 3 October 2016, and are signed on their behalf by:

H RYDER
Director



Company Registration Number: 05897001

The notes on pages 2 to 4 form part of these abbreviated accounts.

BEDALE DENTAL PRACTICE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the *Financial Reporting Standard for Smaller Entities* (effective January 2015).

Turnover

Turnover is derived from an NHS contract, capitation schemes and private fees receivable in the period.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 5% Straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% Reducing balance/33% Straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

BEDALE DENTAL PRACTICE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

The accounting policy in respect of deferred tax has been changed to reflect the requirements of FRS 19. Deferred tax is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Deferred tax assets are recognised when it is more likely than not that they will be recovered. The company has not adopted a policy of discounting deferred tax assets and liabilities. Deferred tax is measured using rates of tax that have been enacted or substantively enacted by the balance sheet date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2015	307,338	196,146	503,484
Additions	—	8,121	8,121
At 31 March 2016	<u>307,338</u>	<u>204,267</u>	<u>511,605</u>
DEPRECIATION			
At 1 April 2015	148,882	166,715	315,597
Charge for year	15,367	6,542	21,909
At 31 March 2016	<u>164,249</u>	<u>173,257</u>	<u>337,506</u>
NET BOOK VALUE			
At 31 March 2016	<u>143,089</u>	<u>31,010</u>	<u>174,099</u>
At 31 March 2015	<u>158,456</u>	<u>29,431</u>	<u>187,887</u>

BEDALE DENTAL PRACTICE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
A Ordinary shares of £1 each	10	10	10	10
B Ordinary shares of £1 each	10	10	10	10
C Ordinary shares of £1 each	10	10	10	10
D Ordinary shares of £1 each	70	70	70	70
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>