

Abbreviated Unaudited Accounts for the Year Ended 31 March 2014

for

Align and Smile Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2014**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Align and Smile Limited

**Company Information
for the Year Ended 31 March 2014**

DIRECTOR:

Dr S Bhuiyan

REGISTERED OFFICE:

Unit 6 New Providence Wharf
Blackwall Way
London
E14 9PA

REGISTERED NUMBER:

07852159 (England and Wales)

ACCOUNTANTS:

CK Partnership Ltd
3 Tolpuddle Street
Islington
London
N1 0XT

Align and Smile Limited (Registered number: 07852159)

Abbreviated Balance Sheet

31 March 2014

	Notes	31.3.14 £	£	31.3.13 £	£
FIXED ASSETS					
Intangible assets	2		471,493		525,536
Tangible assets	3		<u>13,407</u>		<u>13,472</u>
			484,900		539,008
CURRENT ASSETS					
Stocks		7,000		5,000	
Debtors		141,495		95,332	
Prepayments and accrued income		4,596		839	
Cash at bank and in hand		<u>65,843</u>		<u>39,212</u>	
		218,934		140,383	
CREDITORS					
Amounts falling due within one year		<u>106,657</u>		<u>88,878</u>	
NET CURRENT ASSETS			<u>112,277</u>		<u>51,505</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			597,177		590,513
CREDITORS					
Amounts falling due after more than one year	4		<u>70,519</u>		<u>79,161</u>
NET ASSETS			<u>526,658</u>		<u>511,352</u>
CAPITAL AND RESERVES					
Called up share capital	5		520,000		520,000
Profit and loss account			<u>6,658</u>		<u>(8,648)</u>
SHAREHOLDERS' FUNDS			<u>526,658</u>		<u>511,352</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

Align and Smile Limited (Registered number: 07852159)

Abbreviated Balance Sheet - continued
31 March 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 21 December 2014 and were signed by:

Dr S Bhuiyan - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2014**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Machinery - 20% Straight line method

Fixtures & Fittings - 20% Straight line method

Computer Equipment - 25% Straight line method

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at 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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	583,929
Additions	<u>5,800</u>
At 31 March 2014	<u>589,729</u>
AMORTISATION	
At 1 April 2013	58,393
Amortisation for year	<u>59,843</u>
At 31 March 2014	<u>118,236</u>
NET BOOK VALUE	
At 31 March 2014	<u><u>471,493</u></u>
At 31 March 2013	<u><u>525,536</u></u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2014**

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	17,599
Additions	<u>5,079</u>
At 31 March 2014	<u>22,678</u>
DEPRECIATION	
At 1 April 2013	4,127
Charge for year	<u>5,144</u>
At 31 March 2014	<u>9,271</u>
NET BOOK VALUE	
At 31 March 2014	<u>13,407</u>
At 31 March 2013	<u>13,472</u>

4. CREDITORS

Creditors include the following debts falling due in more than five years:

	31.3.14	31.3.13
	£	£
Repayable by instalments	<u>70,519</u>	<u>79,161</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.14	31.3.13
			£	£
520,000	Ordinary	1	<u>520,000</u>	<u>520,000</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.