

**Registered Number SC275473**

**New Expressions Limited**

**Abbreviated Accounts**

**31 March 2011**

**New Expressions Limited**

**Registered Number SC275473**

**Company Information**

**Registered Office:**

1st Floor  
Robertson House  
Shore Street  
Inverness  
IV1 1NF

**Reporting Accountants:**

The Long Partnership

1st Floor  
Robertson House  
Shore Street  
Inverness  
Highland  
IV1 1NF

**Bankers:**

The Co-operative Bank PLC  
Head office , P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP

New Expressions Limited

Registered Number SC275473

Balance Sheet as at 31 March 2011

	Notes	2011 £	2010 £
<b>Fixed assets</b>			
Intangible	2	27,625	29,250
Tangible	3	22,761	28,936
		<u>50,386</u>	<u>58,186</u>
<b>Current assets</b>			
Stocks		4,926	6,689
Debtors		3,219	1,530
Cash at bank and in hand		94,380	87,058
Total current assets		<u>102,525</u>	<u>95,277</u>
<b>Creditors: amounts falling due within one year</b>		(42,515)	(63,059)
<b>Net current assets (liabilities)</b>		60,010	32,218
<b>Total assets less current liabilities</b>		<u>110,396</u>	<u>90,404</u>
<b>Provisions for liabilities</b>		(2,584)	(3,494)
<b>Total net assets (liabilities)</b>		<u>107,812</u>	<u>86,910</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		107,712	86,810
<b>Shareholders funds</b>		<u>107,812</u>	<u>86,910</u>

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- a. For the year ending 31 March 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 06 October 2011

And signed on their behalf by:

**Mrs B Naisby, Director**

**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 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 31 March 2011

**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 the amount receivable for the provision of dentist services and the sale of sundry related products.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of twenty years.

**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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Depreciation**

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

Equipment	25% on reducing balance
Fixtures and fittings	15% on reducing balance
Computer equipment	33% on reducing balance

**2 Intangible fixed assets**

	<b>Cost or valuation</b>	<b>£</b>
	At 01 April 2010	<u>32,500</u>
	At 31 March 2011	<u>32,500</u>
	<b>Amortisation</b>	
	At 01 April 2010	3,250
	Charge for year	<u>1,625</u>
	At 31 March 2011	<u>4,875</u>
	<b>Net Book Value</b>	
	At 31 March 2011	27,625
	At 31 March 2010	<u>29,250</u>
3	<b>Tangible fixed assets</b>	

		<b>Total</b>
	<b>Cost</b>	<b>£</b>
	At 01 April 2010	54,148
	Additions	970
	Disposals	(94)
	At 31 March 2011	<u>55,024</u>
	<b>Depreciation</b>	
	At 01 April 2010	25,212
	Charge for year	7,096
	On disposals	(45)
	At 31 March 2011	<u>32,263</u>
	<b>Net Book Value</b>	
	At 31 March 2011	22,761
	At 31 March 2010	<u>28,936</u>

4 **Share capital**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid:</b>		
100 Ordinary shares shares of £1 each	100	100

5 **Related party disclosures**

At the year end the company owed the directors £12,552 (2010-£16,876). The loan is interest free and has no fixed term of repayment.

6 **Ultimate controlling party**

The company is under the control of the directors who own the entire share capital equally.