

NEW EXPRESSIONS LTD
T/A BLACK ISLE DENTAL STUDIO - COMPANY REGISTRATION NO : SC275473

**Report of the Accountants to the Directors of
New Expressions Ltd**

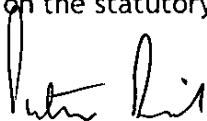
In order to assist you to fulfil your duties under the Companies Act, 2006, I have prepared for your approval the Accounts of New Expressions Ltd for the year ending 31st March, 2014 as set out on pages 2 to 11 which comprise of details taken from the Company's accounting records and from information and explanations you have given me.

As a practising member of The Institute of Chartered Accountants of Scotland, I am subject to its ethical and other professional requirements which are detailed at www.icas.org.uk.

This report is made solely to the Board of Directors of New Expressions Ltd, as a body, in accordance with the terms of our engagement letter dated 3rd December, 2013. My work has been undertaken solely to prepare for your approval the Accounts of New Expressions Ltd and state those matters that I have agreed to state to the Board of Directors of New Expressions Ltd, as a body, in this report in accordance with the requirements of The Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the New Expressions Ltd and its Board of Directors as a body for my work or for this report.

It is your duty to ensure that New Expressions Ltd has kept adequate accounting records and to prepare statutory Accounts that give a true and fair view of the assets, liabilities, financial position and profit of New Expressions Ltd. You consider that New Expressions Ltd is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the Accounts of New Expressions Ltd. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory accounts.



.....
Paterson Reid
Chartered Accountants

47/51 Horsemarket
Kelso
Roxburghshire
TD5 7AA

Date 22/2/14

WEDNESDAY



SCT "S3F6XRQG" #214
27/08/2014
COMPANIES HOUSE

NEW EXPRESSIONS LTD
T/A BLACK ISLE DENTAL STUDIO - COMPANY REGISTRATION NO : SC275473

**Report of the Directors
for the year ended 31st March, 2014**

The Directors presents their Annual Report with the unaudited Accounts for the year ended 31st March, 2014.

PRINCIPAL ACTIVITY

The principal activity of the Company is that of Dental Surgery.

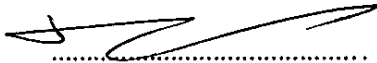
DIRECTORS

The Directors in office during the year were as follows:-

David Naisby
Barbara Naisby

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act, 2006.

ON BEHALF OF THE BOARD :



.....
DAVID NAISBY

19/7/14

.....
Date

NEW EXPRESSIONS LTD
T/A BLACK ISLE DENTAL STUDIO - COMPANY REGISTRATION NO : SC275473
ABBREVIATED BALANCE SHEET
as at 31ST MARCH, 2014

NOTES

FIXED ASSETS

Intangible Assets	3	22750
Tangible Assets	2	<u>13002</u>
		35752

2013

2437
16067
 40442

CURRENT ASSETS

Stock (2013)	-	
Debtors	3360	
Prepayments	999	
Cash at Bank	46571	
Cash in Hand	<u>2403</u>	
	53333	

7839
 4769
 -
 81618
2404
 96630

CREDITORS

(Amounts falling due within 1 year)	3	<u>6852</u>
NET CURRENT ASSETS		<u>46481</u>
NET CURRENT ASSETS less CURRENT LIABILITIES		82233
PROVISIONS FOR LIABILITIES		<u>1923</u>
TOTAL ASSETS		80310

18879
77751
 118193
1923
 116270

CALLED UP SHARE CAPITAL

Called Up Share Capital	4	100
Profit & Loss Account		<u>80210</u>
		£ 80310

100
116170
 £ 116270

For the financial year ended 31st March, 2014 the Company was entitled to exemption from an audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476 B(2). The Director acknowledges his responsibilities for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and preparing Accounts which give a true and fair view of the state of affairs of the Company as at the year end and of its profit for the financial year in accordance with the requirements of Sections 393 and 394 and which otherwise comply with the requirements of the Companies Act, 2006, so far as applicable to the Company.

The abbreviated Accounts have been prepared in accordance with the special provisions of the Companies Act, 2006 relating to companies subject to the small companies regime.

These abbreviated Accounts were approved by the Board of Directors on 15TH JULY, 2014 and were signed on it behalf by:-



DIRECTOR - DAVID NAISBY

The notes on pages 8 to 10 form part of these Financial Statements

15TH JULY, 2014

NEW EXPRESSIONS LTD
T/A BLACK ISLE DENTAL STUDIO - COMPANY REGISTRATION NO : SC275473
NOTES TO THE ABBREVIATED ACCOUNTS
as at 31ST MARCH, 2014

1. **ACCOUNTING POLICIES**

1.1 Basis of preparation of Accounts

The accounts are prepared under the historical cost convention and include the results of the company's operations which are continuing.

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 Stock and Valuation

Stocks are valued at the lower of cost or net realisable value after making due allowance for obsolete and slow moving stocks. Costs include all direct costs and an appropriate proportion of fixed and variable overheads.

1.4 Corporation Tax

This is due and payable on or before 1st January, 2015.

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NOTES TO THE ABBREVIATED ACCOUNTS
as at 31st MARCH, 2014

2. TANGIBLE FIXED ASSETS

	<u>Total</u>
<u>Cost</u>	

as at 31 st March, 2014	57499

 <u>Depreciation</u>	
Charge for Year	3065

as at 31 st March, 2014	44497

 <u>Net Book Value</u>	
as at 31 st March, 2014	13002

as at 31 st March, 2013	16067

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NOTES TO THE ABBREVIATED ACCOUNTS
as at 31ST MARCH, 2014

3.	<u>Intangible Assets</u>	<u>2014</u>	<u>2013</u>
	Goodwill	32500	32500
	Cumulative Amortisation	(8125)	(6500)
	2014 Amortisation	(1625)	(1625)
	Net Book Value	<u>22750</u>	<u>24375</u>

4. Called-Up Share Capital

	<u>2013</u>	<u>2014</u>
<u>Authorised</u>		
Ordinary Shares of £1 each	100	100
 <u>Allotted, Called-Up and Fully Paid</u>		
Ordinary Shares of £1 each	100	100