REGISTERED NUMBER: 06514697 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2015

for

Abbey Cottage Dental Practice Limited

Contents of the Abbreviated Accounts for the Year Ended 31 March 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	7

Company Information
for the Year Ended 31 March 2015

DIRECTOR:	A J Heath
REGISTERED OFFICE:	9-11 New Road Bromsgrove Worcestershire B60 2JF
REGISTERED NUMBER:	06514697 (England and Wales)
ACCOUNTANTS:	Kenneth Morris Limited 11 New Road Bromsgrove Worcestershire B60 2JF
BANKERS:	Lloyds TSB The Priory Birmingham

Abbreviated Balance Sheet
31 March 2015

	Notes	31.3.15 £	£	31.3.14 £	£
FIXED ASSETS					
Intangible assets	2		75,600		100,800
Tangible assets	3		23,670		27,684
			99,270		128,484
CURRENT ASSETS					
Stocks		1,970		1,490	
Debtors		4,737		3,815	
Cash at bank and in hand		4		4,605	
		6,711		9,910	
CREDITORS					
Amounts falling due within one year		100,919		119,828	
NET CURRENT LIABILITIES			(94,208)		(109,918)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,062		18,566
PROVISIONS FOR LIABILITIES			3,456		5,063
NET ASSETS			1,606		13,503
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			1,506		13,403
SHAREHOLDERS' FUNDS			1,606		13,503

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

continued...

Abbreviated Balance Sheet - continued
31 March 2015

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 28 July 2015 and were signed by:

A J Heath - Director

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 income received in respect of dental services provided, excluding value added tax

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2008, 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.

Improvements to property	- 5% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

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
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Deferred tax assets are only recognised where it is considered more likely than not that future profits will be available for offset. Deferred tax is measured on a non-discounted basis at the average tax rates that would apply in the periods in which the timing differences are expected to reverse, based on the tax rates and laws that have been enacted by the balance sheet date.

Operating lease
The relevant annual rentals are charged to the profit and loss account on a straight line basis over the lease term unless they relate to vacant leasehold properties, in which case provision is made on a discounted basis for the net obligation under the lease The unwinding of the discount is disclosed within interest payable and similar charges.

Where no lease is in place, the rentals are charged to the profit and loss account as and when paid.

continued...

2. INTANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2014	
and 31 March 2015	252,000
AMORTISATION	
At 1 April 2014	151,200
Amortisation for year	25,200
At 31 March 2015	176,400
NET BOOK VALUE	
At 31 March 2015	75,600
At 31 March 2014	100,800

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2014	
and 31 March 2015	49,363
DEPRECIATION	
At 1 April 2014	21,679
Charge for year	4,014
At 31 March 2015	25,693
NET BOOK VALUE	
At 31 March 2015	23,670
At 31 March 2014	27,684

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15	31.3.14
			£	£
100	Ordinary	£1	100	100

continued...

5. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2015 and 31 March 2014:

	31.3.15	31.3.14
	£	£
A J Heath		
Balance outstanding at start of year	(66,593)	(79,566)
Amounts advanced	111,435	120,760
Amounts repaid	(104,130)	(107,787)
Balance outstanding at end of year	(59,288)	(66,593)

Amounts in brackets are due to the director and without brackets are due to the company. No interest is payable on the balance outstanding which is repayable on demand.

The above amounts represent the aggregate movements during the year rather than each individual transaction.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Abbey Cottage Dental Practice Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Abbey Cottage Dental Practice Limited for the year ended 31 March 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the director of Abbey Cottage Dental Practice Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Abbey Cottage Dental Practice Limited and state those matters that we have agreed to state to the director of Abbey Cottage Dental Practice Limited in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Abbey Cottage Dental Practice Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Abbey Cottage Dental Practice Limited. You consider that Abbey Cottage Dental Practice Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Abbey Cottage Dental Practice Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Kenneth Morris Limited
11 New Road
Bromsgrove
Worcestershire
B60 2JF

28 July 2015

This page does not form part of the abbreviated accounts