

**Registration Number 06676276**

**BARTH ORTHODONTICS LTD**

**Abbreviated Accounts**

**For The Year Ended 31 August 2013**

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## **BARTH ORTHODONTICS LTD**

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## **BARTH ORTHODONTICS LTD**

### **Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of BARTH ORTHODONTICS LTD**

In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 August 2013 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

**Clifton House Partnership  
Chartered Accountants  
Clifton House  
Four Elms Road  
Cardiff  
CF24 1LE**

**Date: 16 January 2014**

**BARTH ORTHODONTICS LTD****Abbreviated Balance Sheet****As At 31 August 2013**

		<b>2013</b>		<b>2012</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		2,331		1,648
<b>Current assets</b>					
Debtors		14,203		10,932	
Cash at bank and in hand		137,008		98,347	
		<u>151,211</u>		<u>109,279</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(43,108)</u>		<u>(36,662)</u>	
<b>Net current assets</b>			<u>108,103</u>		<u>72,617</u>
<b>Net assets</b>			<u><u>110,434</u></u>		<u><u>74,265</u></u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			<u>110,334</u>		<u>74,165</u>
<b>Shareholders' funds</b>			<u><u>110,434</u></u>		<u><u>74,265</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**BARTH ORTHODONTICS LTD**

**Abbreviated Balance Sheet (Continued)**

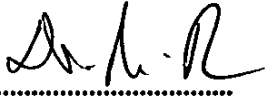
**Directors' Statements Required By Sections 475(2) And (3)  
For The Year Ended 31 August 2013**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 August 2013 , and
- (c) that we acknowledge our responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on 23 January 2014 and signed on its behalf by



**M. Barth**  
**Director**



**I.B. Barth**  
**Director**

**Registration Number 06676276**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **BARTH ORTHODONTICS LTD**

### **Notes To The Abbreviated Financial Statements For The Year Ended 31 August 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of fees receivable in respect of the year and derives from the provision of services falling within the company's ordinary activities

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures and equipment       -     20% reducing balance

##### **1.4. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year

##### **1.5. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax. However, no provision has been made in these financial statements, as, in the opinion of the directors, the amounts involved are immaterial

#### **2. Fixed assets**

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 September 2012	2,646
Additions	1,146
At 31 August 2013	<u>3,792</u>
<b>Depreciation</b>	
At 1 September 2012	998
Charge for year	463
At 31 August 2013	<u>1,461</u>
<b>Net book values</b>	
At 31 August 2013	<u>2,331</u>
At 31 August 2012	<u>1,648</u>

# **BARTH ORTHODONTICS LTD**

## **Notes To The Abbreviated Financial Statements For The Year Ended 31 August 2013**

continued

<b>3. Share capital</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	1,000	1,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid (Equity Shares)</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>

### **4. Transactions with directors**

Dividends totalling £74,450 were paid to the directors, Dr M Barth and Mrs I B Barth, in equal proportion during the year