

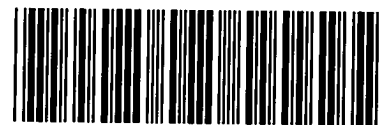
Registration Number 06676276

BARTH ORTHODONTICS LTD

Abbreviated Accounts

For The Year Ended 31 August 2014

TUESDAY



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COMPANIES HOUSE

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 and 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 2014 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: 15 January 2015

BARTH ORTHODONTICS LTD

Abbreviated Balance Sheet As At 31 August 2014

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,864		2,331
Current assets					
Debtors		19,466		14,203	
Cash at bank and in hand		132,271		137,008	
		<u>151,737</u>		<u>151,211</u>	
Creditors: amounts falling due within one year		<u>(24,409)</u>		<u>(43,108)</u>	
Net current assets			127,328		108,103
Net assets			<u>129,192</u>		<u>110,434</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			129,092		110,334
Shareholders' funds			<u>129,192</u>		<u>110,434</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 2014

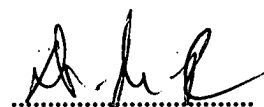
For the year ended 31 August 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

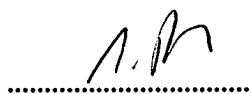
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the directors on 22 January 2015, and are signed on their 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 2014

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

Tangible assets £

Cost

At 1 September 2013 and
at 31 August 2014

3,792

Depreciation

At 1 September 2013
Charge for year

1,461

467

At 31 August 2014

1,928

Net book values

At 31 August 2014

1,864

At 31 August 2013

2,331

BARTH ORTHODONTICS LTD

Notes To The Abbreviated Financial Statements For The Year Ended 31 August 2014

..... continued

3. Share capital	2014	2013
	£	£
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid (Equity shares)		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4. Transactions with directors

Dividends totalling £62,500 were paid to the directors, Dr M. Barth and Mrs I.B. Barth, in equal proportion during the year.