

**STEPHEN BEST DENTAL CARE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2016**

Allen Consulting (TA+A) Limited

Chartered Accountants & Chartered Tax Advisors

Scottish Provident Building
7 Donegall Square West
Belfast
BT1 6JH

Stephen Best Dental Care Limited
Company No. NI602117
Abbreviated Balance Sheet 29 February 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	2		95,100		120,950
Tangible Assets	3		1,616		2,290
			<u>96,716</u>		<u>123,240</u>
CURRENT ASSETS					
Debtors		63,541		54,615	
Cash at bank and in hand		<u>17,600</u>		<u>4,502</u>	
		81,141		59,117	
Creditors: Amounts Falling Due Within One Year	4	<u>(37,165)</u>		<u>(52,556)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>43,976</u>		<u>6,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>140,692</u>		<u>129,801</u>
NET ASSETS			<u>140,692</u>		<u>129,801</u>
CAPITAL AND RESERVES					
Called up share capital	5		10		10
Profit and Loss Account			<u>140,682</u>		<u>129,791</u>
SHAREHOLDERS' FUNDS			<u>140,692</u>		<u>129,801</u>

Stephen Best Dental Care Limited
Company No. NI602117
Abbreviated Balance Sheet (continued) 29 February 2016

For the year ending 29 February 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his 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 provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mr Stephen Best

30 November 2016

Stephen Best Dental Care Limited
Notes to the Abbreviated Accounts
For The Year Ended 29 February 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of ten years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% on cost
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2. Intangible Assets

	Total
Cost	£
As at 1 March 2015	258,500
As at 29 February 2016	258,500
Amortisation	
As at 1 March 2015	137,550
Provided during the period	25,850
As at 29 February 2016	163,400
Net Book Value	
As at 29 February 2016	95,100
As at 1 March 2015	120,950

Stephen Best Dental Care Limited
Page 2
Notes to the Abbreviated Accounts (continued)
For The Year Ended 29 February 2016

3. Tangible Assets

	Total
Cost	£
As at 1 March 2015	3,369
As at 29 February 2016	3,369
Depreciation	
As at 1 March 2015	1,079
Provided during the period	674
As at 29 February 2016	1,753
Net Book Value	
As at 29 February 2016	1,616
As at 1 March 2015	2,290

4. Creditors: Amounts Falling Due Within One Year

	2016	2015
	£	£
Corporation tax	25,394	28,408
Other taxes and social security	269	-
Other creditors	-	18,086
Accruals and deferred income	9,784	4,901
Director's loan account	1,718	1,161
	37,165	52,556

5. Share Capital

	Value	Number	2016	2015
Allotted, called up and fully paid	£		£	£
Ordinary shares	1	10	10	10

6. Ultimate Controlling Party

The company's ultimate controlling party is the director by virtue of his ownership of 70% of the issued share capital in the company.

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 1072 of the Companies Act 2006.