

Registered Number NI602117

STEPHEN BEST DENTAL CARE LIMITED

Abbreviated Accounts

28 February 2014

Abbreviated Balance Sheet as at 28 February 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Intangible assets	2	146,800	172,650
Tangible assets	3	451	123
		<u>147,251</u>	<u>172,773</u>
Current assets			
Debtors		33,216	13,799
Cash at bank and in hand		22,971	24,057
		<u>56,187</u>	<u>37,856</u>
Creditors: amounts falling due within one year		<u>(111,870)</u>	<u>(108,914)</u>
Net current assets (liabilities)		<u>(55,683)</u>	<u>(71,058)</u>
Total assets less current liabilities		<u>91,568</u>	<u>101,715</u>
Total net assets (liabilities)		<u>91,568</u>	<u>101,715</u>
Capital and reserves			
Called up share capital	4	10	10
Profit and loss account		91,558	101,705
Shareholders' funds		<u>91,568</u>	<u>101,715</u>

- For the year ending 28 February 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 27 November 2014

And signed on their behalf by:

S Best, Director

Notes to the Abbreviated Accounts for the period ended 28 February 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible assets depreciation policy

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 20% on cost

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

Other accounting policies**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2 Intangible fixed assets

	£
Cost	
At 1 March 2013	258,500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 28 February 2014	<u>258,500</u>
Amortisation	
At 1 March 2013	85,850
Charge for the year	25,850
On disposals	-
At 28 February 2014	<u>111,700</u>
Net book values	

At 28 February 2014	<u>146,800</u>
At 28 February 2013	<u>172,650</u>

3 Tangible fixed assets

	£
Cost	
At 1 March 2013	306
Additions	550
Disposals	-
Revaluations	-
Transfers	-
At 28 February 2014	<u>856</u>
Depreciation	
At 1 March 2013	183
Charge for the year	222
On disposals	-
At 28 February 2014	<u>405</u>
Net book values	
At 28 February 2014	<u>451</u>
At 28 February 2013	<u>123</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
10 Ordinary shares of £1 each	10	10

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