

Abbreviated Unaudited Accounts for the Year Ended 28 February 2015

for

Stephen Best Dental Care Limited

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for the year ended 28 February 2015**

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Stephen Best Dental Care Limited

Company Information for the year ended 28 February 2015

DIRECTOR: S Best

REGISTERED OFFICE: 105 Monkstown Road
Newtownabbey
BT37 0LG

REGISTERED NUMBER: NI602117 (Northern Ireland)

ACCOUNTANTS: Allen Consulting (TA+A) Limited
Chartered Accountants & Chartered Tax Advisors
Suite 405 Scottish Provident Building
7 Donegall Square West
Belfast
BT1 6JH

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Stephen Best Dental Care 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 three to five) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 28 February 2015 which comprise the Profit and Loss Account, 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 director, 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 director that we have done so, and state those matters that we have agreed to state to him 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 director, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland 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 as at 28 February 2015 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.

Allen Consulting (TA+A) Limited
Chartered Accountants & Chartered Tax Advisors
Suite 405 Scottish Provident Building
7 Donegall Square West
Belfast
BT1 6JH

27 November 2015

Stephen Best Dental Care Limited (Registered number: NI602117)

Abbreviated Balance Sheet
28 February 2015

	Notes	28.2.15 £	£	28.2.14 £	£
FIXED ASSETS					
Intangible assets	2		120,950		146,800
Tangible assets	3		2,290		451
			123,240		147,251
CURRENT ASSETS					
Debtors		54,525		33,216	
Cash at bank		4,502		22,971	
		59,027		56,187	
CREDITORS					
Amounts falling due within one year		52,466		111,870	
NET CURRENT ASSETS/(LIABILITIES)			6,561		(55,683)
TOTAL ASSETS LESS CURRENT LIABILITIES			129,801		91,568
CAPITAL AND RESERVES					
Called up share capital	4		10		10
Profit and loss account			129,791		91,558
SHAREHOLDERS' FUNDS			129,801		91,568

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 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 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.
- (b)

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 27 November 2015 and were signed by:

S Best - Director

**Notes to the Abbreviated Accounts
for the year ended 28 February 2015**

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 net invoiced sales of goods, excluding value added tax.

Goodwill

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.

Tangible fixed assets

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

Deferred tax

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

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2014	
and 28 February 2015	<u>258,500</u>
AMORTISATION	
At 1 March 2014	111,700
Amortisation for year	<u>25,850</u>
At 28 February 2015	<u>137,550</u>
NET BOOK VALUE	
At 28 February 2015	<u>120,950</u>
At 28 February 2014	<u>146,800</u>

Notes to the Abbreviated Accounts - continued
for the year ended 28 February 2015

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 March 2014	856
Additions	<u>2,513</u>
At 28 February 2015	<u>3,369</u>
DEPRECIATION	
At 1 March 2014	405
Charge for year	<u>674</u>
At 28 February 2015	<u>1,079</u>
NET BOOK VALUE	
At 28 February 2015	<u>2,290</u>
At 28 February 2014	<u>451</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	28.2.15
			£
10	Ordinary share	£1.00	<u>10</u>
			28.2.14
			£
			<u>10</u>

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.