

REGISTRAR OF COMPANIES

Registration number 06555921

Leeds City Dentalcare Limited

Unaudited Abbreviated Accounts

30 April 2012

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Leeds City Dentalcare Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared

**Chartered Accountants' Report to the Director on the Preparation of the
Unaudited Financial Statements of
Leeds City Dentalcare Limited
for the Year Ended 30 April 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Leeds City Dentalcare Limited for the year ended 30 April 2012 set out on pages 4 to 13 from the company's accounting records and from information and explanations you have given us

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of Leeds City Dentalcare Limited, as a body, in accordance with the terms of our engagement letter dated 21 July 2011. Our work has been undertaken solely to prepare for your approval the financial statements of Leeds City Dentalcare Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Leeds City Dentalcare Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Leeds City Dentalcare Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Leeds City Dentalcare Limited. You consider that Leeds City Dentalcare Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Leeds City Dentalcare Limited. 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 statutory financial statements.

Dodd & Co
Chartered Accountants
Clint Mill
Cornmarket
PENRITH
CA11 7HW
16 April 2013

Leeds City Dentalcare Limited
(Registration number: 06555921)
Abbreviated Balance Sheet at 30 April 2012

	Note	2012 £	2011 £
Fixed assets			
Intangible fixed assets		466,446	495,599
Tangible fixed assets		<u>40,923</u>	<u>46,565</u>
	2	<u>507,369</u>	<u>542,164</u>
Current assets			
Stocks		3,100	3,100
Debtors		36,059	29,253
Cash at bank and in hand		<u>150,054</u>	<u>150,110</u>
		189,213	182,463
Creditors Amounts falling due within one year	3	<u>(594,519)</u>	<u>(699,347)</u>
Net current liabilities		<u>(405,306)</u>	<u>(516,884)</u>
Total assets less current liabilities		102,063	25,280
Creditors Amounts falling due after more than one year	3	(385)	(1,308)
Provisions for liabilities		<u>(2,909)</u>	<u>(2,700)</u>
Net assets		<u>98,769</u>	<u>21,272</u>
Capital and reserves			
Called up share capital	4	100	2
Profit and loss account		<u>98,669</u>	<u>21,270</u>
Shareholders' funds		<u>98,769</u>	<u>21,272</u>

Leeds City Dentalcare Limited
(Registration number: 06555921)
Abbreviated Balance Sheet at 30 April 2012

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For the year ending 30 April 2012 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the director on 16 April 2013



D S Brown
Director

Leeds City Dentalcare Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has net current liabilities at 30 April 2012 and meets its day to day working capital requirements through its bank overdraft facility which, in common with all such facilities, is repayable on demand. On the basis of this support, the director considers it appropriate to prepare the financial statements on the going concern basis

However, should the company not have the support of its bankers, and therefore be unable to continue trading, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities which might arise, and to reclassify fixed assets and long term liabilities as current assets and current liabilities

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers

Government grants

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual installments

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate to

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

Asset class	Amortisation method and rate
Goodwill	20 years straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Office equipment	25% straight line

Leeds City Dentalcare Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2012

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Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2011	583,058	112,947	696,005
Additions	-	10,023	10,023
At 30 April 2012	583,058	122,970	706,028
Depreciation			
At 1 May 2011	87,459	66,382	153,841
Charge for the year	29,153	15,665	44,818
At 30 April 2012	116,612	82,047	198,659
Net book value			
At 30 April 2012	466,446	40,923	507,369
At 30 April 2011	495,599	46,565	542,164

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company

	2012 £	2011 £
Amounts falling due within one year	52,132	58,742

Leeds City Dentalcare Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2012

..... *continued*

4 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary A of £1 each	<u>100</u>	<u>100</u>	<u>2</u>	<u>2</u>

New shares allotted

During the year 98 ordinary A shares having an aggregate nominal value of £98 were allotted for an aggregate consideration of £98

5 Control

The company is controlled by the director who has a beneficial interest in 100% of the called up share capital