REGISTRAR OF COMPANIES

Registration number: 06555921

Leeds City Dentalcare Limited

Unaudited Abbreviated Accounts

30 April 2016



dodd&co

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 5) 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 2016

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 2016 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 1 May 2013. 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 Limited
Chartered Accountants
Clint Mill
Cornmarket
PENRITH
CA11 7HW

17 August 2016

Leeds City Dentalcare Limited
(Registration number: 06555921)
Abbreviated Balance Sheet at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets	2	349,834	378,987
Tangible fixed assets	2	97,000	110,415
		446,834	489,402
Current assets			
Stocks		3,000	4,000
Debtors		222,149	88,308
Cash at bank and in hand		59,532	12,251
		284,681	104,559
Creditors: Amounts falling due within one year	3	(157,874)	(109,600)
Net current assets/(liabilities)		126,807	(5,041)
Total assets less current liabilities		573,641	484,361
Creditors: Amounts falling due after more than one year	3	(55,547)	(64,127)
Provisions for liabilities		(17,304)	(19,526)
Net assets		500,790	400,708
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		500,690	400,608
Shareholders' funds		500,790	400,708

For the year ending 30 April 2016 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 January 2015).

Approved by the director on 17 August 2016

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D S Brown
Director

Leeds City Dentalcare Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

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 January 2015).

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 basis

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 basis
Office equipment	25% straight line basis

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 FRSSE.

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 2015	583,058	264,167	847,225
Additions	-	18,323	18,323
At 30 April 2016	583,058	282,490	865,548
Depreciation			
At 1 May 2015	204,071	153,752	357,823
Charge for the year	29,153	31,738	60,891
At 30 April 2016	233,224	185,490	418,714
Net book value			
At 30 April 2016	349,834	97,000	446,834
At 30 April 2015	378,987	110,415	489,402

3 Creditors

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

	2016 £	2015 £
Amounts falling due within one year	6,058	6,112
Amounts falling due after more than one year	54,835	63,178
Total secured creditors	60,893	69,290

4 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary A shares of £1 each	100	100	100	100

5 Related party transactions

Director's advances and credits

	2016 Advance/ Credit £	2016 Repaid £	2015 Advance/ Credit £	2015 Repaid £
D S Brown				
Brought forward	76,809	-	-	-
Advances	448,218	-	216,406	-
Repayments	-	318,277	-	140,360
Interest	4,457	-	763	-
	529,484	318,277	217,169	140,360

Directors' advances are repayable on demand.

Interest has been charged at a rate of 3% on advances to the director.

The maximum amount owed by D S Brown during the year was £211,207.

6 Control

The company is controlled by the director and his close family who own 100% of the called up share capital.