Registration number: 07159021

CAMPDEN HOUSE DENTAL PRACTICE LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

Campden House Dental Practice Limited
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Campden House Dental Practice Limited
(Registration number: 07159021)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		135,000	168,750
Tangible fixed assets		33,181	23,742
	2	168,181	192,492
Current assets			
Stocks		9,975	10,000
Debtors		29,104	30,614
Cash at bank and in hand		42,932	41,296
		82,011	81,910
Creditors: Amounts falling due within one year		(112,373)	(132,578)
Net current liabilities		(30,362)	(50,668)
Total assets less current liabilities		137,819	141,824
Creditors: Amounts falling due after more than one year		(30,000)	(70,000)
Provisions for liabilities		(5,973)	(4,749)
Net assets		101,846	67,075
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		101,845	67,074
Shareholders' funds		101,846	67,075

Campden House Dental Practice Limited
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Abbreviated Balance Sheet at 31 March 2016

For the year ending 31 March 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 director acknowledges his 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 director on 9 December 2016

D G Lane
Director

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).

Going concern

The company had net current liabilities at year end which include a loan from the director. The director will continue to support the company by providing a loan as is required in order to meet the other liabilities of the company as they fall due. On this basis, the director considers it appropriate to prepare the accounts on the going concern basis.

Turnover

Turnover represents fee income earned under contracts to provide professional services. It is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to patients, including expenses and disbursements. Fee income is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of fee income reflects the accrual of the right to consideration by reference to the value of work performed. Fee income not billed to patients is included in debtors and payments on account in excess of the relevant fee income are included in creditors.

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, which has been reviewed, as follows:

Asset class	Amortisation method and rate
Goodwill	Expected useful life of 10 years

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
Plant and machinery	10% straight line basis
Fixtures and fittings	20% straight line 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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2015	450,000	63,845	513,845
Additions	-	20,746	20,746
At 31 March 2016	450,000	84,591	534,591
Depreciation			
At 1 April 2015	281,250	40,103	321,353
Charge for the year	33,750	11,307	45,057
At 31 March 2016	315,000	51,410	366,410
Net book value			
At 31 March 2016	135,000	33,181	168,181
At 31 March 2015	168,750	23,742	192,492

3 Share capital

Allotted, called up and fully paid shares

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

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