Registered Number 07571621

John Moore Dental Practice Limited

Abbreviated Accounts

31 October 2012

John Moore Dental Practice Limited **Registered Number 07571621**

Company Information

Registered Office:
51 Houndiscombe Road
Mutley
Plymouth
PL4 6EX

Reporting Accountants:
Clear Vision Accountancy Limited

1 Abacus House
Newlands Road
Corsham
Wiltshire
SN13 0BH

John Moore Dental Practice Limited **Registered Number 07571621**

Balance Sheet as at 31 October 2012

	Notes	2012	
		£	£
Fixed assets			
Intangible	2		285,950
Tangible	3		7,482
			293,432
Current assets			
Stocks		1,008	
Debtors		10,674	
Cash at bank and in hand		11,105	
Total current assets		22,787	
Creditors: amounts falling due within one year		(305,298)	
Net current assets (liabilities)			(282,511)
Total assets less current liabilities			10,921
Total net assets (liabilities)			10,921
Capital and reserves			
Called up share capital	4		100
Profit and loss account			10,821
Shareholders funds			10,921

a. For the year ending 31 October 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 15 January 2013

And signed on their behalf by:
Dr J V Moore, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 October 2012

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 fees for work done.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of twenty years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Going Concern

The director has assessed whether the company is a going concern and has considered all available information about the future and is confident of the company's ability to continue as a going concern.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	15% on reducing balance

2 **Intangible fixed assets**

Cost or valuation	**£**
Additions	301,000
At 31 October 2012	301,000

At 31 October 2012	[illegible]
Amortisation	
Charge for year	15,050
At 31 October 2012	15,050
Net Book Value	
At 31 October 2012	285,950

3 **Tangible fixed assets**

		Total
		£
Cost		
Additions	-	8,364
At 31 October 2012	-	8,364
Depreciation		
Charge for year	-	882
At 31 October 2012	-	882
Net Book Value		
At 31 October 2012		7,482

4 **Share capital**

	2012
	£
Allotted, called up and fully paid:	
100 Ordinary shares of £1 each	100

5 **Transactions with directors**

Dr J V Moore had a loan during the year. The balance at 31 October 2012 was £277,023, £145,873 was repaid during the year. During the year dividends of £4,500 were paid to the director.