

Registration number 08034412

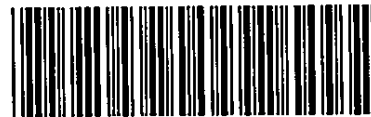
Applefield Dental Care Limited

Unaudited Abbreviated Accounts

for the Period from 17 April 2012 to 30 April 2013

Ian Burton - AIMS Accountants for Business
7 Dover Road
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Southport
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PR8 4TF

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Applefield Dental Care Limited
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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
Statutory Accounts of
Applefield Dental Care Limited
for the Period Ended 30 April 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Applefield Dental Care Limited for the period ended 30 April 2013 set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given us

As a practising 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 Applefield Dental Care Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Applefield Dental Care 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 Applefield Dental Care Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Applefield Dental Care Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Applefield Dental Care Limited. You consider that Applefield Dental Care Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Applefield Dental Care 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 accounts.



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10 February 2014

Applefield Dental Care Limited
(Registration number: 08034412)
Abbreviated Balance Sheet at 30 April 2013

	Note	30 April 2013 £
Fixed assets		
Tangible fixed assets		<u>36,624</u>
Current assets		
Stocks		1,965
Debtors		9,922
Cash at bank and in hand		<u>2,655</u>
		14,542
Creditors Amounts falling due within one year		<u>(15,421)</u>
Net current liabilities		<u>(879)</u>
Total assets less current liabilities		35,745
Creditors Amounts falling due after more than one year		<u>(51,627)</u>
Net liabilities		<u>(15,882)</u>
Capital and reserves		
Called up share capital	3	1
Profit and loss account		<u>(15,883)</u>
Shareholders' deficit		<u>(15,882)</u>

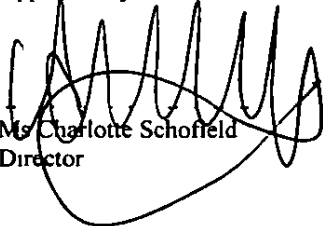
For the year ending 30 April 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The director acknowledges her 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 10 February 2014


Ms Charlotte Schofield
Director

The notes on pages 3 to 5 form an integral part of these financial statements
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Applefield Dental Care Limited

Notes to the Abbreviated Accounts for the Period from 17 April 2012 to 30 April 2013

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)

Going concern

The financial statements have been prepared on a going concern basis, which assumes the continuing support of the director

Turnover

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

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
Office equipment	25% reducing balance basis
Fixtures and fittings	20% reducing balance basis
Plant & Machinery	20% reducing balance 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

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

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Applefield Dental Care Limited

Notes to the Abbreviated Accounts for the Period from 17 April 2012 to 30 April 2013

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Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	<u>40,859</u>	<u>40,859</u>
At 30 April 2013	<u>40,859</u>	<u>40,859</u>
Depreciation		
Charge for the period	<u>4,235</u>	<u>4,235</u>
At 30 April 2013	<u>4,235</u>	<u>4,235</u>
Net book value		
At 30 April 2013	<u>36,624</u>	<u>36,624</u>

3 Share capital

Allotted, called up and fully paid shares

	30 April 2013	
	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>

Applefield Dental Care Limited

Notes to the Abbreviated Accounts for the Period from 17 April 2012 to 30 April 2013

..... continued

4 Related party transactions

Director's advances and credits

	17 April 2012 to 30 April 2013 Advance/ Credit £	17 April 2012 to 30 April 2013 Repaid £
Ms Charlotte Schofield		
Interest free loan from the director	<u>32,694</u>	<u>-</u>

The business occupies a property owned by the director and during the period no rent has been charged