

Registration number: 08034412

Applefield Dental Care Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2014



Ian Burton - AIMS Accountants for Business
7 Dover Road
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Southport
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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 Year Ended 30 April 2014**

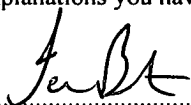
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Applefield Dental Care Limited for the year ended 30 April 2014 set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given 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 profit of Applefield Dental Care Limited. You consider that Applefield Dental Care 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 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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Ian Burton - AIMS Accountants for Business
7 Dover Road
Birkdale
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PR8 4TF
27 June 2014

Applefield Dental Care Limited
(Registration number: 08034412)
Abbreviated Balance Sheet at 30 April 2014

	Note	30 April 2014 £	30 April 2013 £
Fixed assets			
Tangible fixed assets		32,831	36,624
Current assets			
Stocks		2,195	1,965
Debtors		7,610	9,922
Cash at bank and in hand		3,447	2,655
		13,252	14,542
Creditors: Amounts falling due within one year		(12,448)	(15,421)
Net current assets/(liabilities)		804	(879)
Total assets less current liabilities		33,635	35,745
Creditors: Amounts falling due after more than one year		(45,516)	(51,627)
Net liabilities		(11,881)	(15,882)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		(11,882)	(15,883)
Shareholders' deficit		(11,881)	(15,882)

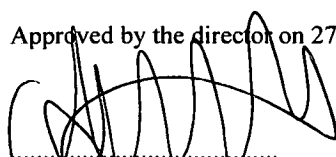
For the year ending 30 April 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 27 June 2014



 Ms Charlotte Schofield
 Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Applefield Dental Care Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2014

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 Year Ended 30 April 2014

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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		
At 1 May 2013	40,859	40,859
At 30 April 2014	40,859	40,859
Depreciation		
At 1 May 2013	4,235	4,235
Charge for the year	3,793	3,793
At 30 April 2014	8,028	8,028
Net book value		
At 30 April 2014	32,831	32,831
At 30 April 2013	36,624	36,624

3 Share capital

Allotted, called up and fully paid shares

	30 April 2014		30 April 2013	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

Applefield Dental Care Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2014

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4 Related party transactions

Director's advances and credits

	Year ended 30 April 2014	Year ended 30 April 2014	17 April 2012 to 30 April 2013	17 April 2012 to 30 April 2013
	Advance/ Credit £	Repaid £	Advance/ Credit £	Repaid £
Ms Charlotte Schofield				
Interest free loan from the director	34,722	-	32,694	-