Registration number: 8123748

The Equine Dental Clinic Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2013

The Equine Dental Clinic Limited
Contents

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

The Equine Dental Clinic Limited
(Registration number: 8123748)
Abbreviated Balance Sheet at 31 December 2013

	Note	2013 £
Fixed assets		
Intangible fixed assets		31,643
Tangible fixed assets		79,377
		111,020
Current assets		
Stocks		8,326
Debtors		55,203
Cash at bank and in hand		90,682
		154,211
Creditors: Amounts falling due within one year		(181,814)
Net current liabilities		(27,603)
Total assets less current liabilities		83,417
Provisions for liabilities		(15,876)
Net assets		67,541
Capital and reserves		
Called up share capital	3	100
Profit and loss account		67,441
Shareholders' funds		67,541

For the year ending 31 December 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 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 30 September 2014

Mr Christopher John Pearce
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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% straight line

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% straight line
Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

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.

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

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	39,554	97,499	137,053
At 31 December 2013	39,554	97,499	137,053
Depreciation			
Charge for the year	7,911	18,122	26,033
At 31 December 2013	7,911	18,122	26,033
Net book value			
At 31 December 2013	31,643	79,377	111,020

3 Share capital

Allotted, called up and fully paid shares

	2013	
	No.	£
Ordinary shares of £1 each	100	100

New shares allotted

During the year 100 Ordinary shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £100.

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 1072 of the Companies Act 2006.