Registered Number SC341889

Martin and Martin Dental Care Limited

Abbreviated Accounts

31 July 2011

Company Information

Registered Office:
Suite 2/1, City Wall House
32 Eastwood Avenue
Shawlands
Glasgow
G41 3NS

Reporting Accountants:
John Griffiths Business Advisors Ltd

City Wall House
32 Eastwood Avenue
Shawlands
Glasgow
G41 3NS

Martin and Martin Dental Care Limited **Registered Number SC341889**

Balance Sheet as at 31 July 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Intangible	2		399,721		456,824
Tangible	3		428,772		76,904
			828,493		533,728
Current assets					
Stocks		27,413		10,000	
Debtors		39,572		13,592	
Cash at bank and in hand		33,928		0	
Total current assets		100,913		23,592	
Creditors: amounts falling due within one year		(219,290)		(353,622)	
Net current assets (liabilities)			(118,377)		(330,030)
Total assets less current liabilities			710,116		203,698
Creditors: amounts falling due after more than one year			(440,215)		(7,344)
Provisions for liabilities			(11,380)		0
Total net assets (liabilities)			258,521		196,354
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			258,519		196,352
Shareholders funds			258,521		196,354

a. For the year ending 31 July 2011 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 07 December 2011

And signed on their behalf by:
A Martin, 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 July 2011

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 net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of ten years.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

Depreciation

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

Plant and machinery	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computer equipment	25% on reducing balance

2 **Intangible fixed assets**

Cost or valuation	**£**
At 01 August 2010	571,030
At 31 July 2011	571,030

Amortisation	
At 01 August 2010	114,206
Charge for year	57,103
At 31 July 2011	171,309
Net Book Value	
At 31 July 2011	399,721
At 31 July 2010	456,824

3 **Tangible fixed assets**

	Total
Cost	**£**
At 01 August 2010	91,472
Additions	389,569
At 31 July 2011	481,041
Depreciation	
At 01 August 2010	14,568
Charge for year	37,701
At 31 July 2011	52,269
Net Book Value	
At 31 July 2011	428,772
At 31 July 2010	76,904

4 **Share capital**

	2011	2010
	£	**£**
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	0