Registered Number SC344692

Juniper Green Dental Surgery Limited

Abbreviated Accounts

31 March 2012

Company Information

Registered Office:
577 Lanark Road
Juniper Green
Edinburgh
EH14 5DB

Reporting Accountants:
Danzig & Co
Chartered Accountants
8 - 12 Torphichen Street
Edinburgh
Lothian
EH3 8JQ

Juniper Green Dental Surgery Limited **Registered Number SC344692**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Intangible	2		140,250		148,500
Tangible	3		2,245		2,641
			142,495		151,141
Current assets					
Stocks		15,046		14,608	
Debtors		39,103		43,129	
Cash at bank and in hand		73,621		64,069	
Total current assets		127,770		121,806	
Creditors: amounts falling due within one year		(51,130)		(54,671)	
Net current assets (liabilities)			76,640		67,135
Total assets less current liabilities			219,135		218,276
Creditors: amounts falling due after more than one year			(171,263)		(170,984)
Total net assets (liabilities)			47,872		47,292
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			47,772		47,192
Shareholders funds			47,872		47,292

a. For the year ending 31 March 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 10 October 2012

And signed on their behalf by:
F J MacLeod, 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 March 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 the provision of dental services.

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 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.

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	**£**
At 01 April 2011	165,000
At 31 March 2012	165,000
Amortisation	
At 01 April 2011	16,500
Charge for year	8,250

At 31 March 2012	24,750
Net Book Value	
At 31 March 2012	140,250
At 31 March 2011	148,500

3 **Tangible fixed assets**

	Total
Cost	**£**
At 01 April 2011	3,655
At 31 March 2012	3,655
Depreciation	
At 01 April 2011	1,014
Charge for year	396
At 31 March 2012	1,410
Net Book Value	
At 31 March 2012	2,245
At 31 March 2011	2,641

4 **Share capital**

	2012	2011
	£	**£**
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

5 **Transactions with directors**

Included in other creditors is an amount of £171,263 (2011 - £170,984) due to F J MacLeod, director. There are no terms for repayment and no interest is due. However, the director considers this advance to be of a long term nature.