

Abbreviated Unaudited Accounts

for the Period 1 April 2013 to 31 August 2013

for

Heaton Mersey Orthodontic Centre Limited

**Contents of the Abbreviated Accounts
for the Period 1 April 2013 to 31 August 2013**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Heaton Mersey Orthodontic Centre Limited

Company Information

for the Period 1 April 2013 to 31 August 2013

DIRECTORS:

B Bhatti
T Usmani

REGISTERED OFFICE:

458 Didsbury Road
Heaton Mersey
Stockport
SK4 3BS

REGISTERED NUMBER:

07199431 (England and Wales)

Abbreviated Balance Sheet
31 August 2013

		31.8.13		31.3.13	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		791,611		-
Tangible assets	3		-		-
			<u>791,611</u>		<u>-</u>
CURRENT ASSETS					
Stocks		43,667		-	
Cash at bank and in hand		<u>113,502</u>		<u>2</u>	
		157,169		2	
CREDITORS					
Amounts falling due within one year		<u>386,801</u>		<u>-</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(229,632)</u>		<u>2</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>561,979</u>		<u>2</u>
CAPITAL AND RESERVES					
Called up share capital	4		500,677		2
Profit and loss account			<u>61,302</u>		<u>-</u>
SHAREHOLDERS' FUNDS			<u>561,979</u>		<u>2</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Abbreviated Balance Sheet - continued
31 August 2013

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 27 May 2014 and were signed on its behalf by:

B Bhatti - Director

T Usmani - Director

**Notes to the Abbreviated Accounts
for the Period 1 April 2013 to 31 August 2013**

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 fees receivable for dental treatments performed and the supply of related goods and services.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	<u>833,275</u>
At 31 August 2013	<u>833,275</u>
AMORTISATION	
Amortisation for period	<u>41,664</u>
At 31 August 2013	<u>41,664</u>
NET BOOK VALUE	
At 31 August 2013	<u><u>791,611</u></u>

Notes to the Abbreviated Accounts - continued
for the Period 1 April 2013 to 31 August 2013

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
Additions	<u>1</u>
At 31 August 2013	<u>1</u>
DEPRECIATION	
Charge for period	<u>1</u>
At 31 August 2013	<u>1</u>
NET BOOK VALUE	
At 31 August 2013	<u><u>-</u></u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.13 £	31.3.13 £
2	Ordinary	1	2	2
250,338	A Ordinary	£1	250,338	-
250,337	B Ordinary	£1	250,337	-
			<u>500,677</u>	<u>2</u>

The following shares were issued during the period for cash at par :

250,338 A Ordinary shares of £1

250,337 B Ordinary shares of £1

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.