

Registered Number 07214378

ARENA DENTAL CARE LIMITED

Abbreviated Accounts

31 December 2012

Abbreviated Balance Sheet as at 31 December 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
Fixed assets			
Intangible assets	2	599,700	634,700
Tangible assets	3	11,573	6,651
		<u>611,273</u>	<u>641,351</u>
Current assets			
Stocks		5,746	6,022
Debtors		16,866	21,046
Cash at bank and in hand		24,338	27,759
		<u>46,950</u>	<u>54,827</u>
Creditors: amounts falling due within one year		<u>(539,693)</u>	<u>(537,575)</u>
Net current assets (liabilities)		<u>(492,743)</u>	<u>(482,748)</u>
Total assets less current liabilities		<u>118,530</u>	<u>158,603</u>
Total net assets (liabilities)		<u>118,530</u>	<u>158,603</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		118,430	158,503
Shareholders' funds		<u>118,530</u>	<u>158,603</u>

- For the year ending 31 December 2012 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 directors acknowledge their 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 Board on 20 August 2013

And signed on their behalf by:

Dr J C V Haynes, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents net sales of dental care services.

Tangible assets depreciation policy

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

Equipment, fixtures and fittings 20% Straight line

Computer equipment 33.3% Straight line

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of twenty years.

Other accounting policies**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 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.

2 Intangible fixed assets

	£
Cost	
At 1 January 2012	704,700
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>704,700</u>
Amortisation	
At 1 January 2012	70,000
Charge for the year	35,000
On disposals	-
At 31 December 2012	<u>105,000</u>
Net book values	
At 31 December 2012	<u>599,700</u>
At 31 December 2011	<u>634,700</u>

3 Tangible fixed assets

	£
Cost	
At 1 January 2012	10,937
Additions	9,969
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>20,906</u>
Depreciation	
At 1 January 2012	4,286
Charge for the year	5,047
On disposals	-
At 31 December 2012	<u>9,333</u>
Net book values	
At 31 December 2012	<u>11,573</u>
At 31 December 2011	<u>6,651</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2012	2011
	£	£
100 Ordinary shares of £1 each	100	100

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