

**Registered Number 07214378**

**ARENA DENTAL CARE LIMITED**

**Abbreviated Accounts**

**31 December 2015**

## Abbreviated Balance Sheet as at 31 December 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Called up share capital not paid</b>		-	-
<b>Fixed assets</b>			
Intangible assets	2	-	528,525
Tangible assets	3	1,826	2,966
Investments		-	-
		<u>1,826</u>	<u>531,491</u>
<b>Current assets</b>			
Stocks		-	5,446
Debtors		18,054	12,433
Investments		-	-
Cash at bank and in hand		466,640	18,903
		<u>484,694</u>	<u>36,782</u>
<b>Prepayments and accrued income</b>		-	-
<b>Creditors: amounts falling due within one year</b>		(288,909)	(382,599)
<b>Net current assets (liabilities)</b>		<u>195,785</u>	<u>(345,817)</u>
<b>Total assets less current liabilities</b>		<u>197,611</u>	<u>185,674</u>
<b>Creditors: amounts falling due after more than one year</b>		0	0
<b>Provisions for liabilities</b>		0	(81)
<b>Accruals and deferred income</b>		0	0
<b>Total net assets (liabilities)</b>		<u>197,611</u>	<u>185,593</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Share premium account		0	0
Revaluation reserve		0	0
Other reserves		0	0
Profit and loss account		197,511	185,493
<b>Shareholders' funds</b>		<u>197,611</u>	<u>185,593</u>

- For the year ending 31 December 2015 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 30 September 2016

And signed on their behalf by:

**Dr J C V Haynes, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

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 January 2015).

**Turnover policy**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Tangible assets depreciation policy**

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:

Equipment, fixtures and fittings - 5 years straight line basis

Computer equipment - 3 years straight line basis

**Intangible assets amortisation policy**

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:

Goodwill - 20 years straight line basis

**Other accounting policies****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.

**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.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Intangible fixed assets**

**Cost**

At 1 January 2015	704,700
Additions	0
Disposals	(704,700)
Revaluations	0
Transfers	0
At 31 December 2015	<u>0</u>

**Amortisation**

At 1 January 2015	176,175
Charge for the year	26,426
On disposals	(202,601)
At 31 December 2015	<u>0</u>

**Net book values**

At 31 December 2015	<u>0</u>
At 31 December 2014	<u>528,525</u>

**3 Tangible fixed assets**

£

**Cost**

At 1 January 2015	22,322
Additions	2,550
Disposals	(22,452)
Revaluations	0
Transfers	0
At 31 December 2015	<u>2,420</u>

**Depreciation**

At 1 January 2015	19,356
Charge for the year	1,695
On disposals	(20,457)
At 31 December 2015	<u>594</u>

**Net book values**

At 31 December 2015	<u>1,826</u>
At 31 December 2014	<u>2,966</u>

**4 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
100 Ordinary shares of £1 each	100	100

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