

Registered Number 07214378

ARENA DENTAL CARE LIMITED

Abbreviated Accounts

31 December 2013

Abbreviated Balance Sheet as at 31 December 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
Called up share capital not paid		-	-
Fixed assets			
Intangible assets	2	563,760	599,700
Tangible assets	3	7,496	11,573
Investments		-	-
		<u>571,256</u>	<u>611,273</u>
Current assets			
Stocks		5,144	5,746
Debtors		16,666	16,866
Investments		-	-
Cash at bank and in hand		38,662	24,338
		<u>60,472</u>	<u>46,950</u>
Prepayments and accrued income		-	-
Creditors: amounts falling due within one year		(495,100)	(539,693)
Net current assets (liabilities)		<u>(434,628)</u>	<u>(492,743)</u>
Total assets less current liabilities		<u>136,628</u>	<u>118,530</u>
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
Accruals and deferred income		0	0
Total net assets (liabilities)		<u>136,628</u>	<u>118,530</u>
Capital and reserves			
Called up share capital	4	100	100
Share premium account		0	0
Revaluation reserve		0	0
Other reserves		0	0
Profit and loss account		136,528	118,430
Shareholders' funds		<u>136,628</u>	<u>118,530</u>

- For the year ending 31 December 2013 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 26 September 2014

And signed on their behalf by:

Dr JCV Haynes, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2013**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 April 2008).

Turnover policy

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

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.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

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 2013	704,700
Additions	0
Disposals	0
Revaluations	0
Transfers	0
At 31 December 2013	<u>704,700</u>
Amortisation	
At 1 January 2013	105,000
Charge for the year	35,940
On disposals	0
At 31 December 2013	<u>140,940</u>
Net book values	
At 31 December 2013	<u>563,760</u>
At 31 December 2012	<u>599,700</u>

3 Tangible fixed assets

	£
Cost	
At 1 January 2013	20,906
Additions	949
Disposals	0
Revaluations	0
Transfers	0
At 31 December 2013	<u>21,855</u>
Depreciation	
At 1 January 2013	9,333
Charge for the year	5,026
On disposals	0
At 31 December 2013	<u>14,359</u>
Net book values	
At 31 December 2013	<u>7,496</u>
At 31 December 2012	<u>11,573</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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