

Alluradent Limited

trading as Care Dental

Unaudited Abbreviated Accounts

for the Year Ended 14 April 2013

Jani Taylor Associates Limited
Chartered Accountants, Advocates and Business Advisers
Office 6a, 1st Floor
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Alluradent Limited
trading as Care Dental
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Alluradent Limited
trading as Care Dental
for the Year Ended 14 April 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alluradent Limited for the year ended 14 April 2013 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Alluradent Limited, as a body, in accordance with the terms of our engagement letter dated 2 July 2012. Our work has been undertaken solely to prepare for your approval the accounts of Alluradent Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alluradent Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Alluradent Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Alluradent Limited. You consider that Alluradent Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Alluradent Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Jani Taylor Associates Limited
Chartered Accountants, Advocates and Business Advisers
Office 6a, 1st Floor
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Gt. London
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30 December 2013

Alluradent Limited
trading as Care Dental
(Registration number: 07408602)
Abbreviated Balance Sheet at 14 April 2013

	Note	14 April 2013 £	14 April 2012 £
Fixed assets			
Intangible fixed assets		893,283	943,283
Tangible fixed assets		<u>23,039</u>	<u>31,607</u>
		<u>916,322</u>	<u>974,890</u>
Current assets			
Debtors		660	1,271
Cash at bank and in hand		<u>21,359</u>	<u>28,641</u>
		22,019	29,912
Creditors: Amounts falling due within one year		<u>(583,383)</u>	<u>(1,008,063)</u>
Net current liabilities		<u>(561,364)</u>	<u>(978,151)</u>
Total assets less current liabilities		354,958	(3,261)
Creditors: Amounts falling due after more than one year		<u>(261,812)</u>	<u>-</u>
Net assets/(liabilities)		<u><u>93,146</u></u>	<u><u>(3,261)</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>93,046</u>	<u>(3,361)</u>
Shareholders' funds/(deficit)		<u><u>93,146</u></u>	<u><u>(3,261)</u></u>

For the year ending 14 April 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 30 December 2013 and signed on its behalf by:

The notes on pages 4 to 5 form an integral part of these financial statements.

Alluradent Limited
trading as Care Dental
(Registration number: 07408602)
Abbreviated Balance Sheet at 14 April 2013
..... continued

.....
Dr Rajan Syal
Director

.....
Mrs Sunita Syal
Director

The notes on pages 4 to 5 form an integral part of these financial statements.
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Alluradent Limited
trading as Care Dental
Notes to the Abbreviated Accounts for the Year Ended 14 April 2013
..... continued

1 Accounting policies

Basis of preparation

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

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

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.

Amortisation

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:

Asset class	Amortisation method and rate
Goodwill	over 20 years

Depreciation

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:

Asset class	Depreciation method and rate
Leasehold Property	over remaining life of the lease
Fixtures & Fittings	20% per annum on cost
Office Equipment	33.33% per annum on cost

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Alluradent Limited
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Notes to the Abbreviated Accounts for the Year Ended 14 April 2013
..... *continued*

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 15 April 2012	993,283	40,175	1,033,458
At 14 April 2013	993,283	40,175	1,033,458
Depreciation			
At 15 April 2012	50,000	8,568	58,568
Charge for the year	50,000	8,568	58,568
At 14 April 2013	100,000	17,136	117,136
Net book value			
At 14 April 2013	893,283	23,039	916,322
At 14 April 2012	943,283	31,607	974,890

3 Share capital

Allotted, called up and fully paid shares

	14 April 2013		14 April 2012	
	No.	£	No.	£
Ordinary Share Capital of £1 each	100	100	100	100

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.