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Registration number 07451761

ALLINGTON DENTAL CARE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012



Hazlewoods LLP
Staverton
Staverton Court
Cheltenham
GL51 0UX

ALLINGTON DENTAL CARE LIMITED
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**INDEPENDENT AUDITOR'S REPORT TO
ALLINGTON DENTAL CARE LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Allington Dental Care Limited for the year ended 31 March 2012 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Graham Rew (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Staverton
Staverton Court
Cheltenham
GL51 0UX


Date 23/10/12

ALLINGTON DENTAL CARE LIMITED
(REGISTRATION NUMBER 07451761)
ABBREVIATED BALANCE SHEET
AT 31 MARCH 2012

	Note	31 March 2012 £	31 March 2011 £
Fixed assets			
Intangible fixed assets	2	712,914	-
Tangible fixed assets	2	73,608	-
		<u>786,522</u>	<u>-</u>
Current assets			
Stocks		1,920	-
Debtors		75,510	1
Cash at bank and in hand		5,170	-
		<u>82,600</u>	<u>1</u>
Creditors Amounts falling due within one year		<u>(814,797)</u>	<u>-</u>
Net current (liabilities)/assets		<u>(732,197)</u>	<u>1</u>
Net assets		<u>54,325</u>	<u>1</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		54,324	-
Shareholders' funds		<u>54,325</u>	<u>1</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the director and authorised for issue on 29/0/12


Dr M Eyrumlu
Director

ALLINGTON DENTAL CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

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)

Going concern

The financial statements have been prepared on a going concern basis, which assumes the company will be able to continue trading in the foreseeable future

The company is part of the Southern Dental Limited ("SDL") group with working capital requirements monitored at SDL group level. In addition banking facilities are secured over the assets and liabilities of all companies within the SDL group. The considerations in respect of going concern have been appropriately made on an overall group basis and in view of this the director considers it appropriate to prepare the financial statements on a going concern basis.

Turnover

Turnover represents amounts receivable for dental services supplied

The Company receives income from the NHS in relation to the provision of dental services which are measured in Units of Dental Activity (UDA's). The income is received evenly throughout the year and actual UDA's performed are reconciled to targeted UDA's at the year end.

Where the UDA's performed are more than 96% of the target, the Company is allowed to carry forward the underperformed UDA's to the following year and accordingly accrues for the costs of the UDA's in the financial statements.

Where the UDA's performed are less than 96% of the target, the Company has to repay the income relating to the underperformance back to the NHS and consequently recognises a creditor in the financial statements.

Goodwill

Acquired goodwill is written off in equal annual installments over its estimated useful economic life of 10 years.

Tangible fixed assets and 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
Fixtures and fittings	10% straight line
Office equipment	20% straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

ALLINGTON DENTAL CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

Partnerships and Trust Deeds

Certain members of Group Management (Southern Dental Limited) act on behalf of the group in the dental practice as part of the Company's acquisition of the trade and assets of the business. Group management hold their interests under a Trust Deed on behalf of the Company.

All trading under these arrangements are included in the financial statements to reflect the substance of the arrangement.

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.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	743,910	76,054	819,964
At 31 March 2012	743,910	76,054	819,964
Depreciation			
Charge for the year	30,996	2,446	33,442
At 31 March 2012	30,996	2,446	33,442
Net book value			
At 31 March 2012	712,914	73,608	786,522

3 Share capital

Allotted, called up and fully paid shares

	31 March 2012		31 March 2011	
	No	£	No	£
Ordinary share of £1 each	1	1	1	1

4 Control

The company is controlled by Southern Dental Limited, a company incorporated in England and Wales which prepares group financial statements. Southern Dental Limited is controlled by Dr M Eyrumlu.