

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

FOR

RAVAT AND RAY DENTAL CARE LIMITED

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for the year ended 31 MARCH 2013

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RAVAT AND RAY DENTAL CARE LIMITED

COMPANY INFORMATION

for the year ended 31 MARCH 2013

DIRECTORS:

Dr I Ravat
Dr M Ray

REGISTERED OFFICE:

Rumworth House
512 Wigan Road
Bolton
Lancashire
BL3 4QW

REGISTERED NUMBER:

07523999 (England and Wales)

ACCOUNTANTS:

Morris & Co, Chartered Accountants
Specialist Dental Accountants
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

ABBREVIATED BALANCE SHEET

31 MARCH 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Intangible assets	2		340,507		383,063
Tangible assets	3		<u>118,149</u>		<u>15,700</u>
			458,656		398,763
CURRENT ASSETS					
Stocks		6,000		6,000	
Debtors		225,180		50,431	
Cash at bank		<u>18,226</u>		<u>178,610</u>	
		249,406		235,041	
CREDITORS					
Amounts falling due within one year		<u>650,970</u>		<u>602,907</u>	
NET CURRENT LIABILITIES			(401,564)		(367,866)
TOTAL ASSETS LESS CURRENT LIABILITIES			57,092		30,897
PROVISIONS FOR LIABILITIES			5,310		-
NET ASSETS			<u>51,782</u>		<u>30,897</u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>51,780</u>		<u>30,895</u>
SHAREHOLDERS' FUNDS			<u>51,782</u>		<u>30,897</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

ABBREVIATED BALANCE SHEET - continued

31 MARCH 2013

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 19 November 2013 and were signed on its behalf by:

Dr I Ravat - Director

Dr M Ray - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 31 MARCH 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 invoiced services which are VAT exempt .

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

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

Long leasehold	- 10% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2012	
and 31 March 2013	<u>425,566</u>
AMORTISATION	
At 1 April 2012	42,503
Amortisation for year	<u>42,556</u>
At 31 March 2013	<u>85,059</u>
NET BOOK VALUE	
At 31 March 2013	<u>340,507</u>
At 31 March 2012	<u>383,063</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 31 MARCH 2013

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2012	19,805
Additions	133,729
At 31 March 2013	153,534
DEPRECIATION	
At 1 April 2012	4,105
Charge for year	31,280
At 31 March 2013	35,385
NET BOOK VALUE	
At 31 March 2013	118,149
At 31 March 2012	15,700

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Ordinary	1	2	2

RAVAT AND RAY DENTAL CARE LIMITED

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
RAVAT AND RAY DENTAL CARE LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2013 set out on pages one to thirteen and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Morris & Co, Chartered Accountants
Specialist Dental Accountants
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

19 November 2013

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.