

Registered Number SC378443

Christopher Sale Dentistry Ltd

Abbreviated Accounts

31 August 2011

Christopher Sale Dentistry Ltd

Registered Number SC378443

Company Information

Registered Office:

47 Dublin Street
Edinburgh
Midlothian
EH3 6NL

Reporting Accountants:

Stark Main & Co Ltd
Chartered Tax Advisers & Accountants
Old Tweed Mill
Dunsdale Road
Selkirk
Borders
TD7 5DZ

Christopher Sale Dentistry Ltd

Registered Number SC378443

Balance Sheet as at 31 August 2011

| | Notes | 2011 | |
|--|-------|----------------|---|
| | | £ | £ |
| Fixed assets | | | |
| Intangible | 2 | 223,336 | |
| Tangible | 3 | 451,532 | |
| | | <u>674,868</u> | - |
| Current assets | | | |
| Stocks | | 17,000 | |
| Debtors | | 30,287 | |
| Cash at bank and in hand | | 131,595 | |
| Total current assets | | <u>178,882</u> | - |
| Creditors: amounts falling due within one year | 4 | (103,222) | |
| Net current assets (liabilities) | | 75,660 | |
| Total assets less current liabilities | | <u>750,528</u> | - |
| Creditors: amounts falling due after more than one year | 4 | (672,860) | |
| Total net assets (liabilities) | | <u>77,668</u> | - |
| Capital and reserves | | | |
| Called up share capital | 5 | 100 | |
| Profit and loss account | | 77,568 | |
| Shareholders funds | | <u>77,668</u> | - |

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- a. For the year ending 31 August 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 07 February 2012

And signed on their behalf by:

Dr C J A Sale, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 August 2011

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 net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of three years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

| | |
|-----------------------|-------------------------|
| Plant and machinery | 10% on cost |
| Fixtures and fittings | 25% on reducing balance |
| Computer equipment | 25% on reducing balance |

2 **Intangible fixed assets**

| Cost or valuation | £ |
|-------------------|----------------|
| Additions | <u>335,000</u> |
| At 31 August 2011 | <u>335,000</u> |

Amortisation

| | |
|-------------------|----------------|
| Charge for year | <u>111,664</u> |
| At 31 August 2011 | <u>111,664</u> |

Net Book Value

| | |
|-------------------|---------|
| At 31 August 2011 | 223,336 |
|-------------------|---------|

3 **Tangible fixed assets**

| | | Total |
|-------------------|---|----------------|
| Cost | | £ |
| Additions | - | <u>460,604</u> |
| At 31 August 2011 | - | <u>460,604</u> |

Depreciation

| | | |
|-------------------|---|--------------|
| Charge for year | - | <u>9,072</u> |
| At 31 August 2011 | - | <u>9,072</u> |

Net Book Value

| | |
|-------------------|---------|
| At 31 August 2011 | 451,532 |
|-------------------|---------|

4 Creditors

| | |
|---|-------------|
| | 2011 |
| | £ |
| Instalment debts falling due after 5 years | 411,987 |

5 Share capital

| | |
|--|-------------|
| | 2011 |
| | £ |
| Allotted, called up and fully paid: | |
| 75 Ordinary A shares of £1 each | 75 |
| 25 Ordinary B shares of £1 each | 25 |