

Abbreviated Unaudited Accounts
for the Year Ended 31 August 2014
for
Christopher Sale Dentistry Ltd

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for the Year Ended 31 August 2014**

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Christopher Sale Dentistry Ltd

**Company Information
for the Year Ended 31 August 2014**

DIRECTORS:

Dr C J A Sale
Mrs A J W Sale

SECRETARY:

Stark Main & Co Ltd

REGISTERED OFFICE:

47 Dublin Street
Edinburgh
Midlothian
EH3 6NL

REGISTERED NUMBER:

SC378443 (Scotland)

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)

**Abbreviated Balance Sheet
31 August 2014**

	Notes	31.8.14 £	£	31.8.13 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		453,874		448,749
			<u>453,874</u>		<u>448,749</u>
CURRENT ASSETS					
Stocks		22,492		23,156	
Debtors		9,792		21,277	
Cash at bank and in hand		<u>201,181</u>		<u>123,449</u>	
		233,465		167,882	
CREDITORS					
Amounts falling due within one year		<u>136,215</u>		<u>84,676</u>	
NET CURRENT ASSETS			<u>97,250</u>		<u>83,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			551,124		531,955
CREDITORS					
Amounts falling due after more than one year	4		<u>467,594</u>		<u>518,219</u>
NET ASSETS			<u>83,530</u>		<u>13,736</u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			<u>83,430</u>		<u>13,636</u>
SHAREHOLDERS' FUNDS			<u>83,530</u>		<u>13,736</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 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.

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
31 August 2014

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 23 January 2015 and were signed on its behalf by:

Dr C J A Sale - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2014**

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.

Tangible fixed assets

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

Dental equipment	- 10% on cost
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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2013 and 31 August 2014	<u>335,000</u>
AMORTISATION	
At 1 September 2013 and 31 August 2014	<u>335,000</u>
NET BOOK VALUE	
At 31 August 2014	<u>-</u>
At 31 August 2013	<u>-</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2014

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 September 2013	475,408
Additions	14,278
At 31 August 2014	<u>489,686</u>
DEPRECIATION	
At 1 September 2013	26,659
Charge for year	9,153
At 31 August 2014	<u>35,812</u>
NET BOOK VALUE	
At 31 August 2014	<u>453,874</u>
At 31 August 2013	<u>448,749</u>

4. **CREDITORS**

Creditors include the following debts falling due in more than five years:

	31.8.14	31.8.13
	£	£
Repayable by instalments	<u>258,097</u>	<u>308,722</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.14	31.8.13
			£	£
75	Ordinary A	£1.00	75	75
25	Ordinary B	£1.00	25	25
			<u>100</u>	<u>100</u>

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Christopher Sale Dentistry Ltd**

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.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Christopher Sale Dentistry Ltd for the year ended 31 August 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Christopher Sale Dentistry Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Christopher Sale Dentistry Ltd and state those matters that we have agreed to state to the Board of Directors of Christopher Sale Dentistry Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Christopher Sale Dentistry Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Christopher Sale Dentistry Ltd. You consider that Christopher Sale Dentistry Ltd 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 financial statements of Christopher Sale Dentistry Ltd. 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 financial statements.

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

23 January 2015

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.