

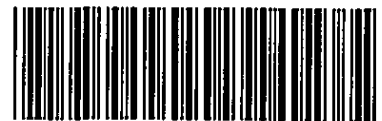
Registration number 05925381

Alliance Court Dental Practice Limited

Abbreviated accounts

for the year ended 31 December 2010

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Alliance Court Dental Practice Limited

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Alliance Court Dental Practice Limited

**Chartered Accountants' report to the Director on the
unaudited financial statements of Alliance Court Dental Practice Limited**

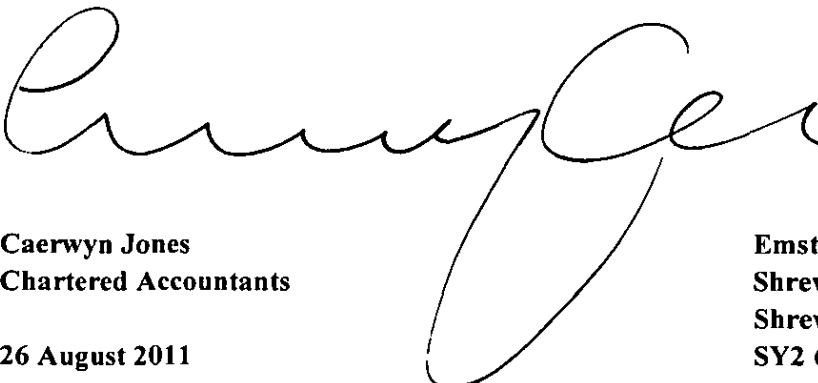
In accordance with the engagement letter dated 30 July 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so and state those matters that we have agreed to state to them in this report 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 and the company's director for our work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

You have acknowledged on the balance sheet for the year ended 31 December 2010 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year

We have not been instructed to carry out an audit of the financial statements. 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 financial statements



Caerwyn Jones
Chartered Accountants

26 August 2011

Emstrey House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Alliance Court Dental Practice Limited

**Abbreviated balance sheet
as at 31 December 2010**

		2010		2009	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	3		34,435		40,522
Tangible assets	3		477,734		518,353
			<u>512,169</u>		<u>558,875</u>
Current assets					
Stocks		6,590		5,021	
Debtors		2,195		2,286	
Cash at bank and in hand		51,529		46,036	
		<u>60,314</u>		<u>53,343</u>	
Creditors: amounts falling due within one year	4	<u>(301,756)</u>		<u>(299,608)</u>	
Net current liabilities			<u>(241,442)</u>		<u>(246,265)</u>
Total assets less current liabilities			270,727		312,610
Creditors: amounts falling due after more than one year	5		(138,865)		(219,392)
Provisions for liabilities			<u>(7,078)</u>		<u>(7,863)</u>
Net assets			<u>124,784</u>		<u>85,355</u>
Capital and reserves					
Called up share capital	6		1		1
Profit and loss account			124,783		85,354
Shareholders' funds			<u>124,784</u>		<u>85,355</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 7 form an integral part of these financial statements.

Alliance Court Dental Practice Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 December 2010**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 December 2010 , and
- (c) that I acknowledge my responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on 26 August 2011 and signed on its behalf by



**R A Roele
Director**

Registration number 05925381

The notes on pages 4 to 7 form an integral part of these financial statements.

Alliance Court Dental Practice Limited

Notes to the abbreviated financial statements for the year ended 31 December 2010

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of services falling within the company's ordinary activities

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of between 5 and 10 years

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Leasehold properties	-	Straight line over the life of the lease
Surgery equipment	-	15% & 20% straight line
Computers and office equipment	-	25% straight line
Fixtures and fittings	-	15% straight line

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Stock

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

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

Alliance Court Dental Practice Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2010**

continued

1.8. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2. Prior year adjustments

The prior year adjustment gives an overall increase in gains reported since the last annual report of £46,049

The comparative amounts have been amended accordingly

Alliance Court Dental Practice Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2010**

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3. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 January 2010	55,435	657,411	712,846
Additions	-	10,944	10,944
At 31 December 2010	<u>55,435</u>	<u>668,355</u>	<u>723,790</u>
Depreciation and Provision for diminution in value			
At 1 January 2010	14,913	139,058	153,971
Charge for year	6,087	51,563	57,650
At 31 December 2010	<u>21,000</u>	<u>190,621</u>	<u>211,621</u>
Net book values			
At 31 December 2010	<u>34,435</u>	<u>477,734</u>	<u>512,169</u>
At 31 December 2009	<u>40,522</u>	<u>518,353</u>	<u>558,875</u>
 4 Creditors: amounts falling due within one year		2010 £	2009 £
Creditors include the following			
Secured creditors		<u>61,372</u>	<u>62,070</u>
 5. Creditors' amounts falling due after more than one year		2010 £	2009 £
Creditors include the following			
Instalments repayable after more than five years		<u>3,815</u>	<u>24,995</u>
Secured creditors		<u>133,543</u>	<u>192,781</u>

The bank loans are secured by a charge on the assets of the company and by a personal guarantee by the director

Alliance Court Dental Practice Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2010**

continued

6. Share capital	2010	2009
	£	£
Authorised		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	1	1
	<u> </u>	<u> </u>
Equity Shares		
1 Ordinary shares of £1 each	1	1
	<u> </u>	<u> </u>