

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE PERIOD 1 MAY 2011 TO 31 OCTOBER 2012**  
**FOR**  
**CASTLE QUAY (HEREFORD) LIMITED**



**CASTLE QUAY (HEREFORD) LIMITED (REGISTERED NUMBER: 05773749)**

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**FOR THE PERIOD 1 MAY 2011 TO 31 OCTOBER 2012**

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**CASTLE QUAY (HEREFORD) LIMITED (REGISTERED NUMBER: 05773749)****ABBREVIATED BALANCE SHEET****31 OCTOBER****2012**

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Intangible assets	2	192,487	213,874
Tangible assets	3	2,285,228	2,051,286
Investments	4	680,001	500,000
		<u>3,157,716</u>	<u>2,765,160</u>
<b>CURRENT ASSETS</b>			
Stocks		35,396	13,473
Debtors	5	338,213	95,157
Cash at bank		501,388	365,255
		<u>874,997</u>	<u>473,885</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(304,469)</u>	<u>(280,209)</u>
<b>NET CURRENT ASSETS</b>		<u>570,528</u>	<u>193,676</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,728,244	2,958,836
<b>CREDITORS</b>			
Amounts falling due after more than one year	6	<u>(726,250)</u>	<u>(705,250)</u>
<b>NET ASSETS</b>		<u><u>3,001,994</u></u>	<u><u>2,253,586</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	100	100
Profit and loss account		3,001,894	2,253,486
<b>SHAREHOLDERS' FUNDS</b>		<u><u>3,001,994</u></u>	<u><u>2,253,586</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of
- (a) 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
- (b) 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 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 27 July 2013 and were signed on its behalf by:

The notes form part of these abbreviated accounts

Dr D R Evans - Director

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**CASTLE QUAY (HEREFORD) LIMITED (REGISTERED NUMBER: 05773749)****NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD 1 MAY 2011 TO 31 OCTOBER 2012****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).

**Preparation of consolidated financial statements**

The financial statements contain information about Castle Quay (Hereford) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**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 2006, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

Plant and machinery etc - 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.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2011 and 31 October 2012	<u>285,164</u>
<b>AMORTISATION</b>	
At 1 May 2011	71,290
Amortisation for period At 31 October 2012	<u>21,387</u> <u>92,677</u>
<b>NET BOOK VALUE</b>	
At 31 October 2012	<u>192,487</u>
At 30 April 2011	<u>213,874</u>





**CASTLE QUAY (HEREFORD) LIMITED (REGISTERED NUMBER: 05773749)****NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE PERIOD 1 MAY 2011 TO 31 OCTOBER 2012****3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2011	2,092,524
Additions	262,781
At 31 October 2012	<u>2,355,305</u>
<b>DEPRECIATION</b>	
At 1 May 2011	41,238
Charge for period	28,839
At 31 October 2012	<u>70,077</u>
<b>NET BOOK VALUE</b>	
At 31 October 2012	<u>2,285,228</u>
At 30 April 2011	<u>2,051,286</u>

**4. FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
At 1 May 2011	500,000
Additions	180,001
At 31 October 2012	<u>680,001</u>
<b>NET BOOK VALUE</b>	
At 31 October 2012	<u>680,001</u>
At 30 April 2011	<u>500,000</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

**Trinity Gate Limited**

Nature of business: Orthodontic Practice

	%	
Class of shares:	holding	
Ordinary	100.00	
		31.10.12
		£
Aggregate capital and reserves		<u>1</u>

**5. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £246,434

**6. CREDITORS**

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

	2012 £	2011 £
Repayable by instalments	<u>705,250</u>	<u>705,250</u>



**CASTLE QUAY (HEREFORD) LIMITED (REGISTERED NUMBER: 05773749)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE PERIOD 1 MAY 2011 TO 31 OCTOBER 2012**

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	<u>100</u>	<u>100</u>



