

Abbreviated Unaudited Accounts
for the Year Ended 31 March 2014
for
CALVERLEY GARDENS LIMITED
PREVIOUSLY KNOWN AS
BURGHFIELD DENTAL CARE LIMITED

**CALVERLEY GARDENS LIMITED (REGISTERED NUMBER: 06746246)
PREVIOUSLY KNOWN AS BURGHFIELD DENTAL CARE LIMITED**

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for the year ended 31 March 2014**

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CALVERLEY GARDENS LIMITED
PREVIOUSLY KNOWN AS BURGHFIELD DENTAL CARE LIMITED

**Company
Information
for the year ended 31 March 2014**

Director: H Hesami

Secretary: M Mola-Mohieddin

Registered office: Sterling House
19/23 High Street
Kidlington
Oxfordshire
OX5 2DH

Registered number: 06746246 (England and Wales)

Accountants: Haines Watts
Sterling House
19/23 High Street
Kidlington
Oxfordshire
OX5 2DH

CALVERLEY GARDENS LIMITED (REGISTERED NUMBER: 06746246)
PREVIOUSLY KNOWN AS BURGHFIELD DENTAL CARE LIMITED

Abbreviated Balance Sheet
31 March 2014

	Notes	£	2014 £	£	2013 £
Fixed assets					
Intangible assets	2		52,200		104,400
Tangible assets	3		<u>37,000</u>		<u>46,409</u>
			89,200		150,809
Current assets					
Stocks		6,890		7,362	
Debtors		58,237		13,916	
Cash at bank		<u>58</u>		<u>1,051</u>	
		65,185		22,329	
Creditors					
Amounts falling due within one year	4	<u>90,006</u>		<u>123,896</u>	
Net current liabilities			(24,821)		(101,567)
Total assets less current liabilities			64,379		49,242
Creditors					
Amounts falling due after more than one year			(574)		(9,232)
Provisions for liabilities			<u>(3,669)</u>		<u>-</u>
Net assets			<u>60,136</u>		<u>40,010</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			<u>60,036</u>		<u>39,910</u>
Shareholders' funds			<u>60,136</u>		<u>40,010</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and
- (a) 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
- (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.

**CALVERLEY GARDENS LIMITED (REGISTERED NUMBER: 06746246)
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**Abbreviated Balance Sheet - continued
31 March 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 director on 18 December 2014 and were signed by:

H Hesami - Director

**CALVERLEY GARDENS LIMITED (REGISTERED NUMBER: 06746246)
PREVIOUSLY KNOWN AS BURGFIELD DENTAL CARE LIMITED**

**Notes to the Abbreviated Accounts
for the year ended 31 March 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 invoiced sales of dental services. VAT is not charged as the services are exempt supplies.

Goodwill

Goodwill was acquired in 2009. In 2009/10 the policy was to write it off over 10 years. The director took the decision in 2010/11 to write off the balance over the next 5 years on a straight line basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Going concern

Free company information from Datalog <http://www.datalog.co.uk>

The director has made an assessment of the company's ability to continue as a going concern and has identified no material uncertainties that may cast a significant doubt on the ability of the company to continue as a going concern for the foreseeable future. Page 4

**CALVERLEY GARDENS LIMITED (REGISTERED NUMBER: 06746246)
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**Notes to the Abbreviated Accounts - continued
for the year ended 31 March 2014**

2.	Intangible fixed assets		Total
			£
	Cost		
	At 1 April 2013 and 31 March 2014		<u>290,000</u>
	Amortisation		
	At 1 April 2013		185,600
	Amortisation for year		<u>52,200</u>
	At 31 March 2014		<u>237,800</u>
	Net book value		
	At 31 March 2014		<u>52,200</u>
	At 31 March 2013		<u>104,400</u>
3.	Tangible fixed assets		Total
			£
	Cost		
	At 1 April 2013		113,592
	Additions		<u>2,922</u>
	At 31 March 2014		<u>116,514</u>
	Depreciation		
	At 1 April 2013		67,183
	Charge for year		<u>12,331</u>
	At 31 March 2014		<u>79,514</u>
	Net book value		
	At 31 March 2014		<u>37,000</u>
	At 31 March 2013		<u>46,409</u>
4.	Creditors		
	Creditors include an amount of £ 30,149 for which security has been given.		
5.	Called up share capital		
	Allotted, issued and fully paid:		
	Number:	Class:	
		Nominal value:	
			2014
			2013
			£
			£
	75	Ordinary 'A'	£1 75
	25	Ordinary 'B'	£1 25
			<u>100</u>
			<u>100</u>

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**Notes to the Abbreviated Accounts - continued
for the year ended 31 March 2014**

6. Ultimate parent company

Hesami Limited is regarded by the director as the company's ultimate parent company.

7. Director's advances, credits and guarantees

The following advances and credits to a director subsisted during the years ended 31 March 2014 and 31 March 2013:

	2014	2013
	£	£
H Hesami		
Balance outstanding at start of year	(65,810)	(154,053)
Amounts advanced	99,039	116,407
Amounts repaid	(39,586)	(28,164)
Balance outstanding at end of year	<u>(6,357)</u>	<u>(65,810)</u>

H Hesami charged the company interest on the outstanding loan of £nil (2013: £1,911)

8. Dividends proposed

At the year end, a dividend of £40,000 was proposed to be paid to the shareholder, Hesami Limited.

