

Registration number 06538145

**CASTLE GATE DENTAL LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

Hazlewoods LLP  
Staverton Court  
Staverton  
Cheltenham  
GL51 0UX



**CASTLE GATE DENTAL LIMITED**  
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**CASTLE GATE DENTAL LIMITED**  
**(REGISTRATION NUMBER 06538145)**  
**ABBREVIATED BALANCE SHEET**  
**AT 31 MARCH 2013**

	Note	2013 £	2012 £
<b>Fixed assets</b>			
Intangible fixed assets	2	246,050	262,454
Tangible fixed assets	2	<u>30,558</u>	<u>22,579</u>
		<u>276,608</u>	<u>285,033</u>
<b>Current assets</b>			
Stocks		1,671	2,667
Debtors		1,863	2,511
Cash at bank and in hand		<u>2,180</u>	<u>11,055</u>
		5,714	16,233
Creditors Amounts falling due within one year	3	<u>(203,516)</u>	<u>(209,284)</u>
Net current liabilities		<u>(197,802)</u>	<u>(193,051)</u>
Total assets less current liabilities		78,806	91,982
Creditors Amounts falling due after more than one year		<u>(77,391)</u>	<u>(81,252)</u>
Net assets		<u>1,415</u>	<u>10,730</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		<u>1,315</u>	<u>10,630</u>
Shareholders' funds		<u>1,415</u>	<u>10,730</u>

For the year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the director and authorised for issue on

29/4/2013



R A Whitcombe  
Director

**CASTLE GATE DENTAL LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Fee income represents amounts receivable for dental services supplied

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	Straight line over 20 years

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	20% of cost

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

**Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**CASTLE GATE DENTAL LIMITED**  
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**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2012	328,070	45,085	373,155
Additions	-	20,752	20,752
At 31 March 2013	<u>328,070</u>	<u>65,837</u>	<u>393,907</u>
<b>Depreciation</b>			
At 1 April 2012	65,616	22,506	88,122
Charge for the year	16,404	12,773	29,177
At 31 March 2013	<u>82,020</u>	<u>35,279</u>	<u>117,299</u>
<b>Net book value</b>			
At 31 March 2013	<u>246,050</u>	<u>30,558</u>	<u>276,608</u>
At 31 March 2012	<u>262,454</u>	<u>22,579</u>	<u>285,033</u>

**3 Creditors**

Creditors includes the following liabilities, on which security has been given by the company

	<b>2013 £</b>	<b>2012 £</b>
Amounts falling due within one year	3,808	3,732
Amounts falling due after more than one year	<u>77,391</u>	<u>81,252</u>
Total secured creditors	<u>81,199</u>	<u>84,984</u>

Included in the creditors are the following amounts due after more than five years

	<b>2013 £</b>	<b>2012 £</b>
After more than five years by instalments	<u>62,591</u>	<u>66,452</u>

**4 Share capital**

**Allotted, called up and fully paid shares**

	<b>2013</b>		<b>2012</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary 'A' shares of £1 each	80	80	80	80
Ordinary 'B' shares of £1 each	20	20	20	20
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

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**5 Control**

The company is controlled by R A Whitcombe