

Unaudited Financial Statements for the Year Ended 31 December 2017

for

**The British Institute Of Dental And
Surgical Technologists**

SATURDAY



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29/09/2018
COMPANIES HOUSE

**The British Institute Of Dental And
Surgical Technologists**

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for the Year Ended 31 December 2017**

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**The British Institute Of Dental And
Surgical Technologists**

**Company Information
for the Year Ended 31 December 2017**

MEMBERS:

Mr C J Dean
Mr R J Elliott
Mr M Gilbert
Mrs L Jones Langan
Mrs J M Pegg
Mr S A Taylor
Mr P B Taylor
Mr J Wibberley
Mrs S L Wood
Mr A P Zihute

REGISTERED OFFICE:

Unit 1 Ashton Farm
4 High Street
Braithwell
Rotherham
South Yorkshire
S66 7AL

REGISTERED NUMBER:

00310478 (England and Wales)

The British Institute Of Dental And
Surgical Technologists (Registered number: 00310478)

Statement of Financial Position
31 December 2017

	Notes	31.12.17 £	£	31.12.16 £	£
FIXED ASSETS					
Tangible assets	3		-		75
CURRENT ASSETS					
Cash at bank		18,760		16,319	
CREDITORS					
Amounts falling due within one year	4	<u>8,942</u>		<u>4,844</u>	
NET CURRENT ASSETS			<u>9,818</u>		<u>11,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9,818</u>		<u>11,550</u>
RESERVES					
Income and expenditure account	5		<u>9,818</u>		<u>11,550</u>
			<u>9,818</u>		<u>11,550</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

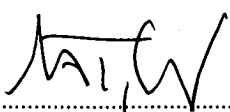
The Members acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 surplus or deficit 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Members on 11 July 2018 and were signed on its behalf by:



 Mr S A Taylor - Member of the Council

The notes form part of these financial statements

**The British Institute Of Dental And
Surgical Technologists**

**Notes to the Financial Statements
for the Year Ended 31 December 2017**

1. STATUTORY INFORMATION

The British Institute Of Dental And Surgical Technologists is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Membership income and subscriptions are recognised over the period to which the subscription relates, exclusive of value added tax.

Events and other income from services provided to members is recognised in the period in which the work is performed, exclusive of value added tax.

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 - 20% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**The British Institute Of Dental And
Surgical Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2017 and 31 December 2017	<u>1,612</u>
DEPRECIATION	
At 1 January 2017	1,537
Charge for year	<u>75</u>
At 31 December 2017	<u>1,612</u>
NET BOOK VALUE	
At 31 December 2017	<u>-</u>
At 31 December 2016	<u>75</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 £	31.12.16 £
Trade creditors	5,040	1,660
Other creditors	25	909
Accruals and deferred income	3,397	1,825
Accrued expenses	<u>480</u>	<u>450</u>
	<u>8,942</u>	<u>4,844</u>

5. RESERVES

	Income and expenditure account £
At 1 January 2017	11,550
Deficit for the year	<u>(1,732)</u>
At 31 December 2017	<u>9,818</u>

6. ULTIMATE CONTROLLING PARTY

The members of the council have ultimate control of the company.

7. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have share capital. In the event of winding up the members are committed to contributing a sum not exceeding £1 each towards the costs and liabilities of the company.