

European Veterinary Dental College Ltd
(A company limited by guarantee - not having share capital)

Unaudited Filleted Accounts

31 December 2018

Registered number
06950998

European Veterinary Dental College Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of European Veterinary Dental College Ltd for the year ended 31 December 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of European Veterinary Dental College Ltd for the year ended 31 December 2018 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

This report is made solely to the Board of Directors of European Veterinary Dental College Ltd, as a body, in accordance with the terms of our engagement letter dated 8 February 2019. Our work has been undertaken solely to prepare for your approval the accounts of European Veterinary Dental College Ltd and state those matters that we have agreed to state to the Board of Directors of European Veterinary Dental College Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than European Veterinary Dental College Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that European Veterinary Dental College Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of European Veterinary Dental College Ltd. You consider that European Veterinary Dental College Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of European Veterinary Dental College Ltd. 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 statutory accounts.

PW Accountants Ltd
Chartered Accountants
82b High Street
Sawston
Cambridge
CB22 3HJ

1 March 2019

European Veterinary Dental College Ltd**Registered number:** 06950998**Balance Sheet****as at 31 December 2018**

	Notes	2018 £	2017 £
Current assets			
Cash at bank and in hand		119,877	112,178
Creditors: amounts falling due within one year	3	(12,135)	(9,908)
Net current assets		<u>107,742</u>	<u>102,270</u>
Net assets		<u>107,742</u>	<u>102,270</u>
Capital and reserves			
Profit and loss account		107,742	102,270
Shareholders' funds		<u>107,742</u>	<u>102,270</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Dr L Vlamincx

Director

Approved by the board on 1 March 2019

European Veterinary Dental College Ltd

Notes to the Accounts

for the year ended 31 December 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on investment income. The company is only liable to tax on the investment income it receives.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Taxation

There is no corporation tax liability arising from these accounts. The company is only liable to UK corporation tax on investment income.

3 Creditors: amounts falling due within one year	2018	2017
	£	£
Deferred income	11,042	8,815
Other creditors	1,093	1,093
	<u>12,135</u>	<u>9,908</u>

4 Other information

European Veterinary Dental College Ltd is a private company limited by shares and incorporated in England. Its registered office is:

82b High Street

Sawston

Cambridge

CB22 3HJ

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.