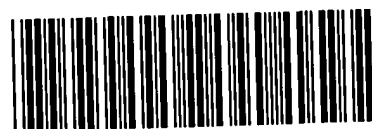


**Unaudited Financial Statements for the Year Ended 31 December 2018**

**for**

**British Association Of Clinical  
Dental Technicians**

TUESDAY



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**British Association Of Clinical  
Dental Technicians**

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for the Year Ended 31 December 2018**

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**British Association Of Clinical  
Dental Technicians**

**Association Information  
for the Year Ended 31 December 2018**

**MEMBERS:**

M Brindle  
J A Neilson  
S A Taylor

**REGISTERED OFFICE:**

44 - 46 Wollaton Road  
Beeston  
Nottingham  
Nottinghamshire  
NG9 2NR

**REGISTERED NUMBER:**

07068574 (England and Wales)

**British Association Of Clinical  
Dental Technicians (Registered number: 07068574)**

**Balance Sheet  
31 December 2018**

	Notes	31.12.18 £	£	31.12.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		1,000		-
<b>CURRENT ASSETS</b>					
Debtors	4	3,089		689	
Cash at bank and in hand		<u>9,958</u>		<u>7,214</u>	
		13,047		7,903	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>8,749</u>		<u>751</u>	
<b>NET CURRENT ASSETS</b>			<u>4,298</u>		<u>7,152</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>5,298</u>		<u>7,152</u>
<b>RESERVES</b>					
Income and expenditure account	6		<u>5,298</u>		<u>7,152</u>
			<u>5,298</u>		<u>7,152</u>

The association is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

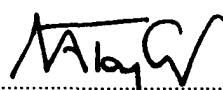
The members acknowledge their responsibilities for:

- (a) ensuring that the association 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 association 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 association.

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 10 July 2019 and were signed on its behalf by:

  
.....  
S A Taylor - Member

The notes form part of these financial statements

**British Association Of Clinical  
Dental Technicians**

**Notes to the Financial Statements  
for the Year Ended 31 December 2018**

**1. STATUTORY INFORMATION**

British Association Of Clinical Dental Technicians is a private association, limited by guarantee, registered in England and Wales. The association's registered number and registered office address can be found on the Association Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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                      - 25% on cost

**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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**British Association Of Clinical  
Dental Technicians**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

**3. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2018	4,250
Additions	<u>1,000</u>
At 31 December 2018	<u>5,250</u>
<b>DEPRECIATION</b>	
At 1 January 2018 and 31 December 2018	<u>4,250</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>1,000</u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18	31.12.17
	£	£
Trade debtors	1,450	100
Other debtors	<u>1,639</u>	<u>589</u>
	<u>3,089</u>	<u>689</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18	31.12.17
	£	£
Trade creditors	7,800	1
Other creditors	<u>949</u>	<u>750</u>
	<u>8,749</u>	<u>751</u>

**6. RESERVES**

	Income and expenditure account £
At 1 January 2018	7,152
Deficit for the year	<u>(1,854)</u>
At 31 December 2018	<u>5,298</u>

**7. ULTIMATE CONTROLLING PARTY**

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

**British Association Of Clinical  
Dental Technicians**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

**8. ASSOCIATION LIMITED BY GUARANTEE**

The association is limited by guarantee and has no issued share capital. Every member, in pursuance of Clause 2 of the Memorandum and Articles of Association, undertakes to contribute a sum not exceeding £1 in the event of the association being wound up whilst he is a member.