

Unaudited Financial Statements for the Year Ended 31 December 2020

for

**British Association Of Clinical
Dental Technicians**

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**British Association Of Clinical
Dental Technicians**

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for the Year Ended 31 December 2020**

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**British Association Of Clinical
Dental Technicians**

**Association Information
for the Year Ended 31 December 2020**

MEMBERS:

Mr M Brindle
Mr J A Neilson
Mr M P Burnell
Mrs C P Hadfield

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 2020**

	Notes	31.12.20 £	£	31.12.19 £	£
FIXED ASSETS					
Tangible assets	4		1,027		3,090
CURRENT ASSETS					
Debtors	5	-		3,900	
Cash at bank and in hand		<u>6,390</u>		<u>2,001</u>	
		6,390		5,901	
CREDITORS					
Amounts falling due within one year	6	<u>1,200</u>		<u>1,201</u>	
NET CURRENT ASSETS			<u>5,190</u>		<u>4,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>6,217</u>		<u>7,790</u>
RESERVES					
Income and expenditure account	7		<u>6,217</u>		<u>7,790</u>
			<u>6,217</u>		<u>7,790</u>

The association is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The members acknowledge their responsibilities for:

- ensuring that the association keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 applicable to companies subject to the small companies regime.

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 and authorised for issue on 21-7-21 and were signed on its behalf by:


Mr M Burrell - Member of the Council

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 2020**

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.

Pension costs and other post-retirement benefits

The association operates a defined contribution pension scheme. Contributions payable to the association 's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND MEMBERS

The average number of employees during the year was 1 (2019 - 1).

**British Association Of Clinical
Dental Technicians**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2020 and 31 December 2020	<u>8,370</u>
DEPRECIATION	
At 1 January 2020	5,280
Charge for year	<u>2,063</u>
At 31 December 2020	<u>7,343</u>
NET BOOK VALUE	
At 31 December 2020	<u>1,027</u>
At 31 December 2019	<u>3,090</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	<u>-</u>	<u>3,900</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	-	1
Other creditors	<u>1,200</u>	<u>1,200</u>
	<u>1,200</u>	<u>1,201</u>

7. RESERVES

	Income and expenditure account £
At 1 January 2020	7,790
Deficit for the year	<u>(1,573)</u>
At 31 December 2020	<u>6,217</u>

8. ULTIMATE CONTROLLING PARTY

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

9. 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.