

**REGISTERED NUMBER: 09952917 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 January 2024**

**for**

**CDT Dental Laboratory Ltd**

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for the Year Ended 31 January 2024**

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**CDT Dental Laboratory Ltd (Registered number: 09952917)**

**Balance Sheet  
31 January 2024**

	Notes	31.1.24 £	£	31.1.23 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		169,006		195,047
<b>CURRENT ASSETS</b>					
Stocks		8,376		8,941	
Debtors	5	255,996		220,983	
Cash at bank		<u>99,275</u>		<u>48,831</u>	
		363,647		278,755	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>123,146</u>		<u>87,457</u>	
<b>NET CURRENT ASSETS</b>			<u>240,501</u>		<u>191,298</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			409,507		386,345
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(14,882)		(35,319)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(40,377)</u>		<u>(46,653)</u>
<b>NET ASSETS</b>			<u>354,248</u>		<u>304,373</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3		3
Retained earnings			<u>354,245</u>		<u>304,370</u>
			<u>354,248</u>		<u>304,373</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The directors 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 profit or loss 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 notes form part of these financial statements

**Balance Sheet - continued**  
**31 January 2024**

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 Directors and authorised for issue on 5 April 2024 and were signed on its behalf by:

A M Thompson - Director

**Notes to the Financial Statements  
for the Year Ended 31 January 2024**

**1. STATUTORY INFORMATION**

CDT Dental Laboratory Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	09952917
<b>Registered office:</b>	Hill Top Farm 127 Whitehall Road East Birkenshaw Bradford West Yorkshire BD11 2LH

The presentation currency of the financial statements is the Pound Sterling (£).

**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**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

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

**Pension costs and other post-retirement benefits**

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2023 - 13 ) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 February 2023	11,461	237,814	47,972	36,523	333,770
Additions	-	-	4,970	-	4,970
At 31 January 2024	<u>11,461</u>	<u>237,814</u>	<u>52,942</u>	<u>36,523</u>	<u>338,740</u>
<b>DEPRECIATION</b>					
At 1 February 2023	11,461	95,285	8,299	23,678	138,723
Charge for year	-	21,380	6,420	3,211	31,011
At 31 January 2024	<u>11,461</u>	<u>116,665</u>	<u>14,719</u>	<u>26,889</u>	<u>169,734</u>
<b>NET BOOK VALUE</b>					
At 31 January 2024	<u>-</u>	<u>121,149</u>	<u>38,223</u>	<u>9,634</u>	<u>169,006</u>
At 31 January 2023	<u>-</u>	<u>142,529</u>	<u>39,673</u>	<u>12,845</u>	<u>195,047</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24 £	31.1.23 £
Trade debtors	121,623	101,007
Other debtors	<u>134,373</u>	<u>119,976</u>
	<u>255,996</u>	<u>220,983</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24 £	31.1.23 £
Bank loans and overdrafts	10,000	10,000
Hire purchase contracts	10,718	16,998
Trade creditors	33,021	22,100
Taxation and social security	67,176	7,782
Other creditors	<u>2,231</u>	<u>30,577</u>
	<u>123,146</u>	<u>87,457</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.1.24	31.1.23
	£	£
Bank loans	13,333	23,333
Hire purchase contracts	1,549	11,986
	<u>14,882</u>	<u>35,319</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 January 2024 and 31 January 2023:

	31.1.24	31.1.23
	£	£
<b>A M Thompson</b>		
Balance outstanding at start of year	111,861	49,550
Amounts advanced	172,138	159,311
Amounts repaid	(159,200)	(97,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>124,799</u>	<u>111,861</u>

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.