Registered number: SC400032

AR DENTAL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

Donn Sheldon

21 Forbes Place
Paisley
PA1 1UT

AR Dental Limited
Unaudited Financial Statements
For The Year Ended 31 May 2022

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AR Dental Limited
Balance Sheet
As at 31 May 2022

Registered number: SC400032

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**3**		14,825		18,417
			14,825		18,417
CURRENT ASSETS					
Stocks	**4**	765		652	
Debtors	**5**	-		3,282	
Cash at bank and in hand		9,634		17,021	
		10,399		20,955	
Creditors: Amounts Falling Due Within One Year	**6**	(30,990)		(11,804)	
NET CURRENT ASSETS (LIABILITIES)			(20,591)		9,151
TOTAL ASSETS LESS CURRENT LIABILITIES			(5,766)		27,568
Creditors: Amounts Falling Due After More Than One Year	**7**		(37,225)		(50,877)
NET LIABILITIES			(42,991)		(23,309)
CAPITAL AND RESERVES					
Called up share capital	**8**		2		2
Profit and Loss Account			(42,993)		(23,311)
SHAREHOLDERS' FUNDS			(42,991)		(23,309)

For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Ahmed Rammahi

Director
11/11/2022

The notes on pages 3 to 5 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	25% on reducing balance
Plant & Machinery	25% on reducing balance
Fixtures & Fittings	25% on reducing balance
Computer Equipment	25% on reducing balance

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2022	**2021**
Office and administration	1	1
Sales, marketing and distribution	4	4
	5	5

3. **Tangible Assets**

	Land & Property Leasehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 June 2021	18,000	17,722	7,928	11,923	55,573
As at 31 May 2022	18,000	17,722	7,928	11,923	55,573
Depreciation					
As at 1 June 2021	13,729	11,595	4,576	7,256	37,156
Provided during the period	1,067	1,002	356	1,167	3,592
As at 31 May 2022	14,796	12,597	4,932	8,423	40,748
Net Book Value					
As at 31 May 2022	3,204	5,125	2,996	3,500	14,825
As at 1 June 2021	4,271	6,127	3,352	4,667	18,417

4. **Stocks**

	2022	2021
	£	£
Stock - materials	765	652
	765	652

5. **Debtors**

	2022	2021
	£	£
Due within one year		
Other debtors	-	3,282
	-	3,282

6. **Creditors: Amounts Falling Due Within One Year**

	2022	2021
	£	£
Trade creditors	(1)	-
Bank loans and overdrafts	9,227	3,911
Other taxes and social security	682	347
Other creditors	255	-
Accruals and deferred income	-	163
Directors' loan accounts	20,827	7,383
	30,990	11,804

7. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	37,225	50,877
	37,225	50,877

8. Share Capital

	2022	2021
Allotted, Called up and fully paid	2	2

9. General Information

AR Dental Limited is a private company, limited by shares, incorporated in Scotland, registered number SC400032 . The registered office is 21 Forbes Place, Paisley, Renfrewshire, PA1 1UT.