

ADCAL DENTAL LABORATORY LIMITED

ABBREVIATED STATUTORY ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2016

Company No. 480 773 (Scotland)

WEDNESDAY



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COMPANIES HOUSE

ADCAL DENTAL LABORATORY LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	3	7,262	-
		<hr/> 7,262	<hr/> -
Current assets			
Stocks		2,455	-
Debtors		7,426	-
Cash at bank and in hand		4,830	1
		<hr/> 14,711	<hr/> 1
Creditors - amounts falling due within one year		(15,177)	-
NET CURRENT ASSETS/(LIABILITIES)		<hr/> (466)	<hr/> 1
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 6,796	<hr/> 1
Creditors - amounts falling due after more than one year		(527)	-
NET ASSETS		<hr/> 5,122	<hr/> 1
CAPITAL AND RESERVES			
Called up share capital	4	1	1
Profit and loss account		5,121	-
SHAREHOLDERS FUNDS - All Equity		<hr/> 5,122	<hr/> 1

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Shareholders holding 10% or more of the nominal value of the company's issued share capital have not issued a notice requiring an audit under section 476 of the Companies Act 2006. The director acknowledges the responsibilities for ensuring that the company keeps accounting records which comply with section 386 and section 387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the period end and of its profit or loss for the period then ended in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Act relating to the Accounts so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

They were approved by the board on 11 November 2016

and signed on its behalf by:



Adam Christopher James Caldwell
Director

Company No. 480 773 (Scotland)

The notes on page 3 form part of these financial statements

ADCAL DENTAL LABORATORY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS - 30 APRIL 2016

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover comprises the invoice value of goods and services supplied by the company, net of trade discounts.

Revenue recognition

The company recognises revenue to the extent that it has fulfilled its contractual obligations to its customers through the supply of goods and services.

Depreciation of tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. The cost of tangible fixed assets, less any residual value, is written off over their expected useful lives as follows:

	Principal annual rate
Plant & machinery	20% per annum straight line basis
Motor vehicles	25% per annum straight line basis

Stocks and work in progress

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

The whole of the turnover and profit or (loss) before taxation is attributable to dental services.

3. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 30 April 2015	-
Additions	8,240
Disposals	-
At 30 April 2016	<u>8,240</u>
DEPRECIATION	
At 30 April 2015	-
Charge for the year	978
On disposals	-
At 30 April 2016	<u>978</u>
NET BOOK VALUES	
At 30 April 2016	<u>7,262</u>
At 30 April 2015	<u>-</u>

4. CALLED UP SHARE CAPITAL

	Denomination £	2016 Quantity	2015 Quantity	2016 £	2015 £
Allotted, called up and fully paid Ordinary shares	1.00	1	1	<u>1</u>	<u>1</u>