

**REGISTERED NUMBER: 04621583 (England and Wales)**

FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2016 TO 31 DECEMBER 2016

FOR

THE CITY DENTAL LABORATORY LIMITED

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FOR THE PERIOD 1 APRIL 2016 TO 31 DECEMBER 2016

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THE CITY DENTAL LABORATORY LIMITED

COMPANY INFORMATION

FOR THE PERIOD 1 APRIL 2016 TO 31 DECEMBER 2016

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**DIRECTORS:**

Dr Sandip Dau  
Mr H S Gill

**REGISTERED OFFICE:**

Quarry Lane  
Whyke,  
Chichester  
West Sussex  
PO19 8NY

**REGISTERED NUMBER:**

04621583 (England and Wales)

**BALANCE SHEET**  
**31 DECEMBER 2016**

	Notes	31.12.16 £	£	31.3.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		<b>288,152</b>		304,263
<b>CURRENT ASSETS</b>					
Stocks		<b>3,000</b>		3,000	
Debtors	4	<b>82,911</b>		142,269	
Cash at bank		<b>15,342</b>		12,446	
		<b>101,253</b>		157,715	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<b>406,843</b>		139,407	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<b>(305,590)</b>		18,308
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(17,438)</b>		322,571
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		-		(242,008)
<b>PROVISIONS FOR LIABILITIES</b>			<b>(5,527)</b>		(5,774)
<b>NET (LIABILITIES)/ASSETS</b>			<b>(22,965)</b>		74,789
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>1,000</b>		1,000
Retained earnings			<b>(23,965)</b>		73,789
<b>SHAREHOLDERS' FUNDS</b>			<b>(22,965)</b>		74,789

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2016 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 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.
- (b)

BALANCE SHEET - continued  
31 DECEMBER 2016

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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 Directors on 14 December 2017 and were signed on its behalf by:

Mr H S Gill - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 APRIL 2016 TO 31 DECEMBER 2016

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1. **STATUTORY INFORMATION**

The City Dental Laboratory Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

Freehold property	- 4% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

**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 period 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 period 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 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2016 TO 31 DECEMBER 2016

3. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2016	477,704	174,198	651,902
Additions	-	5,674	5,674
At 31 December 2016	477,704	179,872	657,576
<b>DEPRECIATION</b>			
At 1 April 2016	206,353	141,286	347,639
Charge for period	14,331	7,454	21,785
At 31 December 2016	220,684	148,740	369,424
<b>NET BOOK VALUE</b>			
At 31 December 2016	257,020	31,132	288,152
At 31 March 2016	271,351	32,912	304,263

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16 £	31.3.16 £
Trade debtors	82,911	142,269

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16 £	31.3.16 £
Bank loans and overdrafts	2,204	19,130
Trade creditors	23,500	-
Taxation and social security	83,557	57,582
Other creditors	297,582	62,695
	406,843	139,407

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.16 £	31.3.16 £
Bank loans	-	242,008

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.