REGISTERED NUMBER: SC312434 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 January 2016

for

Blackhills Clinic Limited

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for the Year Ended 31 January 2016

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Blackhills Clinic Limited (Registered number: SC312434)

Abbreviated Balance Sheet
31 January 2016

	Notes	31.1.16 £	31.1.15 £
FIXED ASSETS			
Tangible assets	2	173,993	158,878
CURRENT ASSETS			
Stocks		88,074	74,412
Debtors		5,646	14,337
Cash at bank and in hand		519,899	442,571
		613,619	531,320
CREDITORS			
Amounts falling due within one year		(183,188)	(212,822)
NET CURRENT ASSETS		430,431	318,498
TOTAL ASSETS LESS CURRENT LIABILITIES		604,424	477,376
PROVISIONS FOR LIABILITIES		(28,164)	(23,685)
NET ASSETS		576,260	453,691
CAPITAL AND RESERVES			
Called up share capital	3	10	10
Capital redemption reserve		10	10
Profit and loss account		576,240	453,671
SHAREHOLDERS' FUNDS		576,260	453,691

The notes form part of these abbreviated accounts

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Abbreviated Balance Sheet - continued
31 January 2016

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 30 March 2016 and were signed by:

Mr P Stone - Director

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover
Turnover represents net invoiced sales in respect of the operation of a dental clinic, excluding value added tax. Sales are recognised at the point at which the service is complete.

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

Plant and machinery	- 25% on reducing balance and 10% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Office equipment	- 20% on reducing balance

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost is represented by purchase price.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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 the profit and loss account in the period to which they relate.

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2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 February 2015	564,444
Additions	50,626
Disposals	(208)
At 31 January 2016	614,862
DEPRECIATION	
At 1 February 2015	405,566
Charge for year	35,445
Eliminated on disposal	(142)
At 31 January 2016	440,869
NET BOOK VALUE	
At 31 January 2016	173,993
At 31 January 2015	158,878

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.16 £	31.1.15 £
10	Ordinary A	£1	10	10

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

During the year the company paid a market rent of £9,000 (2015: £9,000) to the director for use of the business premises.

5. ULTIMATE CONTROLLING PARTY

The controlling party is Mr P Stone.

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.