

**Abbreviated Unaudited Accounts
for the Year Ended 31 July 2016
for
Essential Dental Care Limited**

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for the Year Ended 31 July 2016**

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Essential Dental Care Limited

**Company Information
for the Year Ended 31 July 2016**

DIRECTOR:	Mr P P L Au
SECRETARY:	Ms M Y J Sun
REGISTERED OFFICE:	13 Polwarth Gardens Edinburgh EH11 1JS
REGISTERED NUMBER:	SC338291 (Scotland)
ACCOUNTANTS:	Campbell Dallas LLP Chartered Accountants 15 Gladstone Place Stirling FK8 2NN
BANKERS:	Royal Bank of Scotland 142-144 Princes Street Edinburgh EH2 4EQ

Essential Dental Care Limited (Registered number: SC338291)

Abbreviated Balance Sheet

31 July 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		29,200		43,800
Tangible assets	3		<u>264,611</u>		<u>259,028</u>
			293,811		302,828
CURRENT ASSETS					
Stocks		3,245		3,292	
Debtors		4,142		7,390	
Cash at bank and in hand		<u>92,558</u>		<u>101,603</u>	
		99,945		112,285	
CREDITORS					
Amounts falling due within one year	4	<u>107,815</u>		<u>109,479</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(7,870)</u>		<u>2,806</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			285,941		305,634
CREDITORS					
Amounts falling due after more than one year	4		(19,070)		(60,262)
PROVISIONS FOR LIABILITIES			<u>(3,122)</u>		<u>(2,006)</u>
NET ASSETS			<u>263,749</u>		<u>243,366</u>

The notes form part of these abbreviated accounts

Essential Dental Care Limited (Registered number: SC338291)

Abbreviated Balance Sheet - continued

31 July 2016

	Notes	2016 £	£	2015 £	£
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			<u>263,649</u>		<u>243,266</u>
SHAREHOLDERS' FUNDS			<u>263,749</u>		<u>243,366</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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 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)

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 17 January 2017 and were signed by:

Mr P P L Au - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 July 2016**

1. ACCOUNTING POLICIES

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).

Turnover

Turnover consists of the sales value of work in the period to supply services to third parties. It includes the relevant proportion of contract value for performance up to the period end.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

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
Computer equipment	- 20% 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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is provided at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2016

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015 and 31 July 2016	<u>146,000</u>
AMORTISATION	
At 1 August 2015	102,200
Amortisation for year	<u>14,600</u>
At 31 July 2016	<u>116,800</u>
NET BOOK VALUE	
At 31 July 2016	<u>29,200</u>
At 31 July 2015	<u>43,800</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	281,847
Additions	<u>10,787</u>
At 31 July 2016	<u>292,634</u>
DEPRECIATION	
At 1 August 2015	22,819
Charge for year	<u>5,204</u>
At 31 July 2016	<u>28,023</u>
NET BOOK VALUE	
At 31 July 2016	<u>264,611</u>
At 31 July 2015	<u>259,028</u>

4. CREDITORS

Creditors include an amount of £ 59,552 (2015 - £ 100,033) for which security has been given.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2016

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary A	£1.00	<u>100</u>	<u>100</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.