Company Registration No. SC344813 (Scotland)

BURHAN DENT LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

BURHAN DENT LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Accountants' report	4
Statement of financial position	5
Notes to the accounts	6

BURHAN DENT LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Director	Dr Burhan Nasim
Secretary	Mrs Shama Arshad
Company Number	SC344813 (Scotland)
Registered Office	248 Castlemilk Road Glasgow G44 4LB
Accountants	Sigma Chartered Accountants J O Hunter House 409 Bradford Road Huddersfield West Yorkshire HD2 2RB

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BURHAN DENT LIMITED FOR THE YEAR ENDED 30 JUNE 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Burhan Dent Limited for the year ended 30 June 2022 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

Sigma Chartered Accountants
Chartered Accountants

J O Hunter House
409 Bradford Road
Huddersfield
West Yorkshire
HD2 2RB

27 January 2023

BURHAN DENT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	253	1,003
Current assets			
Debtors		2,802	-
Cash at bank and in hand		16,865	63,173
		19,667	63,173
Creditors: amounts falling due within one year		(19,900)	(18,132)
Net current (liabilities)/assets		(233)	45,041
Total assets less current liabilities		20	46,044
Creditors: amounts falling due after more than one year		-	(45,833)
Provisions for liabilities			
Deferred tax		-	(191)
Net assets		20	20
Capital and reserves			
Called up share capital		20	20
Shareholders' funds		20	20

For the year ending 30 June 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 27 January 2023 and were signed on its behalf by

Dr Burhan Nasim
Director

Company Registration No. SC344813

1 Statutory information

Burhan Dent Limited is a private company, limited by shares, registered in Scotland, registration number SC344813. The registered office is 248 Castlemilk Road, Glasgow, G44 4LB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% on cost.
Computer equipment	25% on cost.

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 July 2021	16,564
Additions	150
At 30 June 2022	16,714
Depreciation	
At 1 July 2021	15,561
Charge for the year	900
At 30 June 2022	16,461
Net book value	
At 30 June 2022	253
At 30 June 2021	1,003

5 Average number of employees

During the year the average number of employees was 1 (2021: 1).

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.