REGISTERED NUMBER: SC496009 (Scotland)

Abbreviated Unaudited Accounts

for the Period 26 January 2015 to 31 July 2016

for

Lochthorn Dental Clinic Ltd

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for the Period 26 January 2015 to 31 July 2016

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Lochthorn Dental Clinic Ltd

Company Information
for the Period 26 January 2015 to 31 July 2016

DIRECTORS:	Dr P J Friel C J Friel
REGISTERED OFFICE:	154 Hyndland Road Glasgow G12 9HZ
REGISTERED NUMBER:	SC496009 (Scotland)
ACCOUNTANTS:	Gerber Landa & Gee Chartered Accountants Chartered Tax Advisers Pavilion 1 Finnieston Business Park Minerva Way GLASGOW G3 8AU

Abbreviated Balance Sheet
31 July 2016

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		75,076
CURRENT ASSETS			
Debtors		8,582	
Cash at bank		11,285	
		19,867	
CREDITORS			
Amounts falling due within one year		25,170	
NET CURRENT LIABILITIES			(5,303)
TOTAL ASSETS LESS CURRENT LIABILITIES			69,773
CREDITORS			
Amounts falling due after more than one year			101,141
NET LIABILITIES			(31,368)
CAPITAL AND RESERVES			
Called up share capital	3		100
Profit and loss account			(31,468)
SHAREHOLDERS' FUNDS			(31,368)

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

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

(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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2016

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 Board of Directors on 10 October 2016 and were signed on its behalf by:

Dr P J Friel - Director

C J Friel - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Period 26 January 2015 to 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).

Tangible fixed assets
Tangible fixed assets are stated at their purchase price, together with any incidental expenses of acquisition.

Provision for depreciation is made so as to write off the cost of tangible fixed assets less their residual value on a straight line basis over the expected useful economic life to the entity of the asset concerned, or if held under a finance lease, over the lease term, whichever is the shorter. Depreciation is charged over the following periods:-

Plant and machinery etc - over sixteen, ten, seven and five years

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	81,740
At 31 July 2016	81,740
DEPRECIATION	
Charge for period	6,664
At 31 July 2016	6,664
NET BOOK VALUE	
At 31 July 2016	75,076

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

4. ULTIMATE PARENT COMPANY

SDC Group Limited is regarded by the directors as being the company's ultimate parent company.

SDC Group Limited is controlled by the directors.

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5. RELATED PARTY DISCLOSURES

Included in Other Creditors amounts falling due after more than one year are sums due by the company to Dr P J Friel and C F Friel totalling £22,045. The amount due is interest free and has no fixed repayment date.

Dr P J Friel and C F Friel have provided personal guarantees to Close Brothers Limited in respect of amounts advanced totalling £27,675.

6. BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements have been prepared on the going concern basis. At the 31 July 2016 the company had net liabilities amounting to £31,368. The company is therefore dependent upon the continued support of its creditors. Should this support be withdrawn adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amounts and to reclassify fixed assets and long term liabilities as current assets and liabilities.

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.