REGISTERED NUMBER: SC616921 (Scotland)

Unaudited Financial Statements

for the Year Ended 31 May 2022

for

Gerhard Laker Ltd

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for the Year Ended 31 May 2022

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Gerhard Laker Ltd

Company Information
for the Year Ended 31 May 2022

DIRECTORS:	Dr G Laker Ms D A Abbott
REGISTERED OFFICE:	28 Weirgate Avenue St Boswells Roxburghshire TD6 0BY
REGISTERED NUMBER:	SC616921 (Scotland)
ACCOUNTANTS:	Dental Accountants Scotland Ltd Specialist Dental Accountants & Advisors Cornerstone House Station Road Selkirk Borders TD7 5DJ

Balance Sheet
31 May 2022

	Notes	31.5.22 £	31.5.21 £
CURRENT ASSETS			
Debtors	4	36,915	39,935
Cash at bank		4,919	1,731
		41,834	41,666
CREDITORS			
Amounts falling due within one year	5	20,056	16,644
NET CURRENT ASSETS		21,778	25,022
TOTAL ASSETS LESS CURRENT LIABILITIES		21,778	25,022
CREDITORS			
Amounts falling due after more than one year	6	21,738	25,000
NET ASSETS		40	22
RESERVES			
Retained earnings		40	22
		40	22

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 21 February 2023 and were signed on its behalf by:

Dr G Laker - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Gerhard Laker Ltd is a private company, limited by shares , registered in Scotland. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is presumed to be carrying on business as a going concern. The directors undertake to supply funds to allow the company to meet its debts as they fall due for at least the next 12 months.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation
Taxation for the year 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 year 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Trade debtors	10,635	6,847
Other debtors	26,280	33,088
	36,915	39,935

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Trade creditors	2	-
Taxation and social security	16,142	13,932
Other creditors	3,912	2,712
	20,056	16,644

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

	31.5.22	31.5.21
	£	£
Bank loans	21,738	25,000

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.