

Registration number 08459947

Dental Art Implant Clinic Ltd
Abbreviated financial statements
for the year ended 31 March 2015

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Dental Art Implant Clinic Ltd

**Abbreviated balance sheet
as at 31 March 2015**

		2015		2014	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		185,706		30,643	
Creditors: amounts falling due within one year		<u>(177,588)</u>		<u>(28,822)</u>	
Net current assets			<u>8,118</u>		<u>1,821</u>
Total assets less current liabilities			<u>8,118</u>		<u>1,821</u>
Net assets			<u><u>8,118</u></u>		<u><u>1,821</u></u>
Capital and reserves					
Called up share capital	2		100		100
Profit and loss account			<u>8,018</u>		<u>1,721</u>
Shareholders' funds			<u><u>8,118</u></u>		<u><u>1,821</u></u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

The notes on page 3 form an integral part of these financial statements.

Dental Art Implant Clinic Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 March 2015**

In approving these abbreviated financial statements as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2015 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006; relating to financial statements, so far as applicable to the company.

These abbreviated financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated financial statements were approved by the Board on 11 December 2015 and signed on its behalf by

Mr Sergejs Andrijevs
Director



Registration number 08459947

The notes on page 3 form an integral part of these financial statements.

Dental Art Implant Clinic Ltd

Notes to the abbreviated financial statements for the year ended 31 March 2015

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Sales are recognised at the point at which the company has fulfilled its contractual obligations and the risks and rewards attaching to the services, have been transferred to the customer.

1.3. Deferred taxation

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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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

2. Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100