

DAVID HOTCHEN LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE PERIOD FROM 05 MARCH 2015 TO 31 MARCH 2016

Hazlewoods LLP
Staverton Court
Staverton
Cheltenham
GL51 0UX

Abbreviated Balance Sheet

☐ 1

Notes to the Abbreviated Accounts

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David Hotchen Limited
(Registration number: 09472633)
Abbreviated Balance Sheet
at 31 March 2016

	Note	31 March 2016 £
Fixed assets		
Tangible fixed assets	<u>2</u>	<u>68,773</u>
Current assets		
Debtors		24,420
Cash at bank and in hand		<u>83,893</u>
		108,313
Creditors: Amounts falling due within one year		<u>(49,413)</u>
Net current assets		<u>58,900</u>
Total assets less current liabilities		127,673
Creditors: Amounts falling due after more than one year		(56,582)
Provisions for liabilities		<u>(12,379)</u>
Net assets		<u><u>58,712</u></u>
Capital and reserves		
Called up share capital	<u>3</u>	10
Profit and loss account		<u>58,702</u>
Shareholders' funds		<u><u>58,712</u></u>

For the period ended 31 March 2016 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.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the director and authorised for issue on 02 December 2016

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D C Hotchen
Director

1 **Accounting policies**

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable in respect of the provision of dental goods and services.

Tangible fixed assets and depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

David Hotchen Limited
Notes to the Abbreviated Accounts
for the Period ended 31 March 2016

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
Additions	73,685	73,685
At 31 March 2016	73,685	73,685
Depreciation		
Charge for the period	4,912	4,912
At 31 March 2016	4,912	4,912
Net book value		
At 31 March 2016	68,773	68,773

3 Share capital

Allotted, called up and fully paid shares

	31 March 2016	
	No.	£
Ordinary A shares of £1 each	9	9
Ordinary B shares of £1 each	1	1
	10	10

New shares allotted

During the period 9 Ordinary A shares having an aggregate nominal value of £9 were allotted for an aggregate consideration of £9 .

During the period 1 Ordinary B shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1 .

The different classes of share referred to above carry separate rights to dividends but in all other respects rank pari passu.

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.