

**REGISTERED NUMBER: 06359925 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 May 2019**

**for**

**UPPER DENBY D C LIMITED**

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**for the Year Ended 31 May**  
**2019**

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**UPPER DENBY D C LIMITED**

**Company  
Information  
for the Year Ended 31 May  
2019**

**DIRECTOR:** Mrs E B Law

**SECRETARY:** M A Law

**REGISTERED OFFICE:** Gunthwaite House  
1 Gunthwaite Lane  
Upper Denby  
Huddersfield  
West Yorkshire  
HD8 8UL

**REGISTERED NUMBER:** 06359925 (England and Wales)

**ACCOUNTANTS:** S Burgess & Co Ltd  
11 Slayleigh Avenue  
Sheffield  
South Yorkshire  
S10 3RA

<b><u>Balance Sheet</u></b>					
<b><u>31 May 2019</u></b>					
	Notes	31.5.19 £	£	31.5.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		30,476		35,527
<b>CURRENT ASSETS</b>					
Stocks		750		800	
Cash at bank		<u>36,687</u>		<u>31,565</u>	
		37,437		32,365	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>28,433</u>		<u>25,752</u>	
<b>NET CURRENT ASSETS</b>			<u>9,004</u>		<u>6,613</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			39,480		42,140
<b>PROVISIONS FOR LIABILITIES</b>	6		5,607		6,527
<b>NET ASSETS</b>			<u><u>33,873</u></u>		<u><u>35,613</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>33,773</u>		<u>35,513</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>33,873</u></u>		<u><u>35,613</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**Balance Sheet -**  
**continued**  
**31 May**  
**2019**

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 director on 28 October 2019 and were signed by:

Mrs E B Law - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 May**  
**2019**

**1. STATUTORY INFORMATION**

Upper Denby D C Limited is a private company, limited by shares , registered in England and Wales.

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 significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover represents fee income receivable from the delivery of dental treatment to patients. Turnover is recognised upon completion of treatment procedures for each patient.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

**Stocks**

Stocks held at the year end, which comprise dental supplies, are valued at acquisition cost. The cost is calculated using the first in, first out formula.

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 May**  
**2019**

**2. ACCOUNTING POLICIES - continued**

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Debtors and creditors due within one year**

Debtors and creditors with no stated interest rate, which are due within one year, are stated at the transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income within administrative expenses.

**Impairment**

At each balance sheet date, assets not measured at fair value are reviewed for any indication that the asset may be impaired at the balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the profit and loss account unless the asset is carried at a revalued amount, where the impairment loss is recognised as a revaluation reduction.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2018 - 7) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 May**  
**2019**

**4. TANGIBLE FIXED ASSETS**

	Plant & equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 June 2018	103,814	31,594	135,408
Additions	2,568	-	2,568
At 31 May 2019	<u>106,382</u>	<u>31,594</u>	<u>137,976</u>
<b>DEPRECIATION</b>			
At 1 June 2018	75,107	24,774	99,881
Charge for year	6,255	1,364	7,619
At 31 May 2019	<u>81,362</u>	<u>26,138</u>	<u>107,500</u>
<b>NET BOOK VALUE</b>			
At 31 May 2019	<u>25,020</u>	<u>5,456</u>	<u>30,476</u>
At 31 May 2018	<u>28,707</u>	<u>6,820</u>	<u>35,527</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.19 £	31.5.18 £
Trade creditors	7,798	6,811
Corporation tax	17,828	15,776
Social security and other taxes	767	1,125
Accrued expenses	<u>2,040</u>	<u>2,040</u>
	<u>28,433</u>	<u>25,752</u>

**6. PROVISIONS FOR LIABILITIES**

	31.5.19 £	31.5.18 £
Deferred tax	<u>5,607</u>	<u>6,527</u>
		Deferred tax £
Balance at 1 June 2018		6,527
Accelerated capital allowances		(920)
Balance at 31 May 2019		<u>5,607</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 May**  
**2019**

**7. RELATED PARTY DISCLOSURES**

The company's premises are owned jointly by the director, Mrs E B Law, and her husband, Mr M Law. The property is let to the company and in the year rent of £6,000 (previous year £6,000) was charged by Mr and Mrs Law.