

Unaudited Financial Statements for the Year Ended 31 May 2021

for

AP Dental Limited

AP Dental Limited (Registered number: 06593677)

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for the Year Ended 31 May 2021

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AP Dental Limited

Company Information
for the Year Ended 31 May 2021

DIRECTORS:	O Paparizos Mrs G Kaso
SECRETARY:	Mrs G Kaso
REGISTERED OFFICE:	Third Floor, Scottish Mutual House 27 - 29 North Street Hornchurch Essex RM11 1RS
REGISTERED NUMBER:	06593677
ACCOUNTANTS:	Havard & Associates Third Floor Scottish Mutual House 27-29 North Street Hornchurch Essex RM11 1RS

AP Dental Limited (Registered number: 06593677)

Statement of Financial Position

31 May 2021

	Notes	31.5.21 £	£	31.5.20 £	£
FIXED ASSETS					
Tangible assets	4		732		1,863
CURRENT ASSETS					
Debtors	5	229,115		34,753	
Cash at bank		<u>106,061</u>		<u>114,890</u>	
		335,176		149,643	
CREDITORS					
Amounts falling due within one year	6	<u>126,940</u>		<u>17,143</u>	
NET CURRENT ASSETS			<u>208,236</u>		<u>132,500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			208,968		134,363
PROVISIONS FOR LIABILITIES			<u>124</u>		<u>335</u>
NET ASSETS			<u><u>208,844</u></u>		<u><u>134,028</u></u>
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Retained earnings		<u>208,842</u>		<u>134,026</u>	
SHAREHOLDERS' FUNDS			<u><u>208,844</u></u>		<u><u>134,028</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 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 22 February 2022 and were signed on its behalf by:

O Paparizos - Director

AP Dental Limited (Registered number: 06593677)

Notes to the Financial Statements
for the Year Ended 31 May 2021

1. **STATUTORY INFORMATION**

AP Dental Limited is a private company, limited by shares, registered in Not specified/Other. 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.

Turnover

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

Tangible fixed assets

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

Plant and machinery etc - 33% on cost and 20% on reducing balance

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 (2020 - 2).

AP Dental Limited (Registered number: 06593677)

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

4.	TANGIBLE FIXED ASSETS		Plant and machinery etc £
	COST		
	At 1 June 2020 and 31 May 2021		<u>10,226</u>
	DEPRECIATION		
	At 1 June 2020		8,363
	Charge for year		<u>1,131</u>
	At 31 May 2021		<u>9,494</u>
	NET BOOK VALUE		
	At 31 May 2021		<u>732</u>
	At 31 May 2020		<u>1,863</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.5.21	31.5.20
		£	£
	Trade debtors	15,694	5,000
	Other debtors	<u>213,421</u>	<u>29,753</u>
		<u>229,115</u>	<u>34,753</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.5.21	31.5.20
		£	£
	Bank loans and overdrafts	50,000	-
	Taxation and social security	76,010	16,243
	Other creditors	<u>930</u>	<u>900</u>
		<u>126,940</u>	<u>17,143</u>
7.	CALLED UP SHARE CAPITAL		
	Allotted, issued and fully paid:		
	Number: Class:	Nominal	31.5.21
		value:	31.5.20
		£	£
	2 Ordinary	£1	<u>2</u>
			<u>2</u>
8.	DIRECTORS' ADVANCES, CREDITS AND GUARANTEES		

Directors Loans b/f was £28,952, this was repaid within the year. Further loans were taken to the total of £170,696 which remained unpaid at the year end.

The loans were unsecured and interest charged at 2.5% per annum pro rata.

