

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016  
FOR  
THE IMPLANT CENTRE LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**THE IMPLANT CENTRE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2016**

**DIRECTORS:** Dr W E L Schaeffer  
Dr G J Barwell

**SECRETARY:** Dr G J Barwell

**REGISTERED OFFICE:** 5 Heath Square  
Boltro Road  
Haywards Heath  
West Sussex  
RH16 1BL

**REGISTERED NUMBER:** 05773609 (England and Wales)

**ACCOUNTANTS:** Watson Associates (Professional Services) Limited  
30 - 34 North Street  
Hailsham  
East Sussex  
BN27 1DW

**THE IMPLANT CENTRE LIMITED (REGISTERED NUMBER: 05773609)**

**ABBREVIATED BALANCE SHEET  
31 MARCH 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,137,345	1,299,271
<b>CURRENT ASSETS</b>			
Stocks		169,720	126,262
Debtors		239,834	154,807
Cash at bank and in hand		<u>516,009</u>	<u>409,550</u>
		925,563	690,619
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(1,011,101)</u>	<u>(900,880)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(85,538)</u>	<u>(210,261)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,051,807	1,089,010
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(445,667)	(558,641)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(69,319)</u>	<u>(81,000)</u>
<b>NET ASSETS</b>		<u>536,821</u>	<u>449,369</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	66	66
Capital redemption reserve		33	33
Profit and loss account		<u>536,722</u>	<u>449,270</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>536,821</u>	<u>449,369</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 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)

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2016**

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

The financial statements were approved by the Board of Directors on 23 December 2016 and were signed on its behalf by:

Dr G J Barwell - Director

Dr W E L Schaeffer - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold	- over term of lease
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost and 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**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 the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015	1,933,497
Additions	1,575
At 31 March 2016	<u>1,935,072</u>
<b>DEPRECIATION</b>	
At 1 April 2015	634,226
Charge for year	163,501
At 31 March 2016	<u>797,727</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>1,137,345</u>
At 31 March 2015	<u>1,299,271</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2016

3. CREDITORS

Creditors include the following debts falling due in more than five years:

	2016	2015
	£	£
Repayable by instalments	<u>75,154</u>	<u>165,194</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016	2015
			£	£
29	Ordinary A	£1	29	29
29	Ordinary B	£1	29	29
4	Ordinary D	£1	4	4
4	Ordinary E	£1	<u>4</u>	<u>4</u>
			<u>66</u>	<u>66</u>

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.