REGISTERED NUMBER: 06563192 (England and Wales)

COSMETIC DENTAL CENTRE LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH MARCH 2023

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FOR THE YEAR ENDED 30TH MARCH 2023

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COSMETIC DENTAL CENTRE LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30TH MARCH 2023

DIRECTOR:	P E Pekacki
REGISTERED OFFICE:	Burlington House 28 Dudley Street Grimsby N E Lincolnshire DN31 2AB
REGISTERED NUMBER:	06563192 (England and Wales)
ACCOUNTANTS:	Weaver Wroot 28 Dudley Street Grimsby N E Lincolnshire DN31 2AB

BALANCE SHEET
30TH MARCH 2023

	Notes	30.3.23 £	£	30.3.22 £	£
FIXED ASSETS					
Intangible assets	4		**-**		-
Tangible assets	5		**1,907**		2,545
			1,907		2,545
CURRENT ASSETS					
Debtors	6	**165,069**		165,069	
Cash at bank		**594**		422	
		165,663		165,491	
CREDITORS					
Amounts falling due within one year	7	**112,492**		123,033	
NET CURRENT ASSETS			**53,171**		42,458
TOTAL ASSETS LESS CURRENT LIABILITIES			**55,078**		45,003
CREDITORS					
Amounts falling due after more than one year	8		**(16,184)**		(19,130)
PROVISIONS FOR LIABILITIES			**-**		(285)
NET ASSETS			**38,894**		25,588
CAPITAL AND RESERVES					
Called up share capital			**1,000**		1,000
Retained earnings			**37,894**		24,588
SHAREHOLDERS' FUNDS			**38,894**		25,588

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director and authorised for issue on 25th March 2024 and were signed by:

P E Pekacki - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH MARCH 2023

1. STATUTORY INFORMATION

Cosmetic Dental Centre 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.

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

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - 1).

continued...

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 31st March 2022	
and 30th March 2023	34,524
AMORTISATION	
At 31st March 2022	
and 30th March 2023	34,524
NET BOOK VALUE	
At 30th March 2023	-
At 30th March 2022	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 31st March 2022					
and 30th March 2023	34,541	1,493	14,000	2,939	52,973
DEPRECIATION					
At 31st March 2022	32,799	1,449	13,613	2,567	50,428
Charge for year	437	11	97	93	638
At 30th March 2023	33,236	1,460	13,710	2,660	51,066
NET BOOK VALUE					
At 30th March 2023	1,305	33	290	279	1,907
At 30th March 2022	1,742	44	387	372	2,545

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.3.23	30.3.22
	£	£
Other debtors	165,069	165,069

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.3.23	30.3.22
	£	£
Bank loans and overdrafts	19,985	33,045
Other loans	34,400	34,400
Tax	5,668	2,352
Directors' current accounts	50,789	51,586
Accrued expenses	1,650	1,650
	112,492	123,033

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.3.23	30.3.22
	£	£
Bank loans more 5 yr by instal	16,184	19,130

continued...

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued**

	30.3.23	30.3.22
	£	£
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	**16,184**	19,130