

**DENTAL ELEGANCE (DENTAL PRACTICE) LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JULY 2021 TO 30 APRIL 2022**

**Dental Elegance (Dental Practice) Limited**  
**Unaudited Financial Statements**  
**For the Period 1 July 2021 to 30 April 2022**

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**Dental Elegance (Dental Practice) Limited**  
**Balance Sheet**  
**As at 30 April 2022**

Registered number: 06941731

		<b>30 April 2022</b>		<b>30 June 2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		135,035		137,769
			135,035		137,769
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	69,980		18,223	
Cash at bank and in hand		351,014		288,742	
			420,994		306,965
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(183,433 )		(172,371 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			237,561		134,594
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			372,596		272,363
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>6</b>		-		(63,880 )
<b>NET ASSETS</b>			372,596		208,483
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		6		6
Profit and Loss Account			372,590		208,477
<b>SHAREHOLDERS' FUNDS</b>			372,596		208,483

**Dental Elegance (Dental Practice) Limited**  
**Balance Sheet (continued)**  
**As at 30 April 2022**

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For the period ending 30 April 2022 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Barry Koors Lanesman

Director

**17/01/2023**

The notes on pages 3 to 5 form part of these financial statements.

**Dental Elegance (Dental Practice) Limited**  
**Notes to the Financial Statements**  
**For the Period 1 July 2021 to 30 April 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Plant & Machinery	20% on cost
Fixtures & Fittings	20% on cost
Computer Equipment	25% on cost

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 10 (2021: 10)

**Dental Elegance (Dental Practice) Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 July 2021 to 30 April 2022**

**3. Tangible Assets**

	<b>Land &amp; Property</b>				
	<b>Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 July 2021	72,894	141,399	8,209	5,402	227,904
Additions	-	2,262	-	1,342	3,604
As at 30 April 2022	72,894	143,661	8,209	6,744	231,508
<b>Depreciation</b>					
As at 1 July 2021	-	83,189	5,746	1,200	90,135
Provided during the period	-	5,367	410	561	6,338
As at 30 April 2022	-	88,556	6,156	1,761	96,473
<b>Net Book Value</b>					
As at 30 April 2022	72,894	55,105	2,053	4,983	135,035
As at 1 July 2021	72,894	58,210	2,463	4,202	137,769

**4. Debtors**

	<b>30 April 2022</b>	<b>30 June 2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	18,334	17,613
Prepayments and accrued income	-	610
Corporation tax recoverable assets	51,646	-
	69,980	18,223

**5. Creditors: Amounts Falling Due Within One Year**

	<b>30 April 2022</b>	<b>30 June 2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	31,629	30,223
Corporation tax	42,783	113,690
Other taxes and social security	1,229	1,521
Other creditors	30,362	(14,354 )
Pension Payable	494	390
Holiday Accruals	1,038	-
Accruals and deferred income	75,898	40,901
	183,433	172,371

**Dental Elegance (Dental Practice) Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 July 2021 to 30 April 2022**

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**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>30 April 2022</b>	<b>30 June 2021</b>
	<b>£</b>	<b>£</b>
Bank loans	-	49,070
Hire purchase contracts	-	14,810
	<hr/>	<hr/>
	-	63,880
	<hr/> <hr/>	<hr/> <hr/>

**7. Share Capital**

	<b>30 April 2022</b>	<b>30 June 2021</b>
Allotted, Called up and fully paid	6	6
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**8. General Information**

Dental Elegance (Dental Practice) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06941731 . The registered office is 178 Blackfen Road, Sidcup, Kent, DA15 8PT.

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.