

REGISTERED NUMBER: 07889784 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

Ekdant Limited

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for the year ended 31 March 2018**

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Ekdant Limited

Company Information
for the year ended 31 March 2018

DIRECTORS:

Dr R Pant
Dr R Pant

REGISTERED OFFICE:

New Octavia Dental Surgery
Parsons Lane
Hindhead
Surrey
GU26 6NP

REGISTERED NUMBER:

07889784 (England and Wales)

ACCOUNTANTS:

Business Ledger Limited
Chartered Certified Accountants
3 Waterside Drive
Langley
Berkshire
SL3 6EZ

Ekdant Limited (Registered number: 07889784)**Balance Sheet
31 March 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		164,555		186,255
Tangible assets	5		507,210		506,374
			671,765		692,629
CURRENT ASSETS					
Debtors	6	98,310		88,469	
Cash at bank and in hand		65,644		43,663	
		163,954		132,132	
CREDITORS					
Amounts falling due within one year	7	64,570		70,688	
NET CURRENT ASSETS			99,384		61,444
TOTAL ASSETS LESS CURRENT LIABILITIES			771,149		754,073
CREDITORS					
Amounts falling due after more than one year	8		656,951		691,073
NET ASSETS			114,198		63,000
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			114,098		62,900
SHAREHOLDERS' FUNDS			114,198		63,000

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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)

Ekdant Limited (Registered number: 07889784)

Balance Sheet - continued
31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 28 December 2018 and were signed on its behalf by:

Dr R Pant - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 March 2018**

1. STATUTORY INFORMATION

Ekdant 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of ten years.

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.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% 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 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.

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 4) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2017	
and 31 March 2018	<u>216,997</u>
AMORTISATION	
At 1 April 2017	30,742
Charge for year	<u>21,700</u>
At 31 March 2018	<u>52,442</u>
NET BOOK VALUE	
At 31 March 2018	<u>164,555</u>
At 31 March 2017	<u>186,255</u>

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2017	497,958	24,777	522,735
Additions	-	<u>11,142</u>	<u>11,142</u>
At 31 March 2018	<u>497,958</u>	<u>35,919</u>	<u>533,877</u>
DEPRECIATION			
At 1 April 2017	5,667	10,694	16,361
Charge for year	<u>4,000</u>	<u>6,306</u>	<u>10,306</u>
At 31 March 2018	<u>9,667</u>	<u>17,000</u>	<u>26,667</u>
NET BOOK VALUE			
At 31 March 2018	<u>488,291</u>	<u>18,919</u>	<u>507,210</u>
At 31 March 2017	<u>492,291</u>	<u>14,083</u>	<u>506,374</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	<u>98,310</u>	<u>88,469</u>

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Bank loans and overdrafts	38,021	38,021
Trade creditors	1	3,909
Taxation and social security	22,218	21,237
Other creditors	4,330	7,521
	<u>64,570</u>	<u>70,688</u>

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

	2018	2017
	£	£
Bank loans	<u>656,951</u>	<u>691,073</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>504,870</u>	<u>538,992</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2017
	£	£
Bank loans	<u>694,972</u>	<u>729,094</u>

10. RELATED PARTY DISCLOSURES

During the year, total dividends of £10,000 (2017 - £10,000) were paid to the directors .

At the balance sheet date, company owed the directors Dr R & Dr R Pant £5,726. This loan is interest free and has no fixed date for repayment.

11. ULTIMATE CONTROLLING PARTY

The company is under the control of the directors as they own 100% share capital of the company.

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.