REGISTERED NUMBER: 05765427 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

Dental Design Studio Limited

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for the Year Ended 30 April 2021

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Dental Design Studio Limited

Company Information
for the Year Ended 30 April 2021

DIRECTORS:	L Michel Mrs S Michel
REGISTERED OFFICE:	5 Ramillies Road Mill Hill London NW7 4LY
REGISTERED NUMBER:	05765427 (England and Wales)
ACCOUNTANTS:	Preston Accountants Limited Chartered Certified Accountants 1 Carlton Parade Preston Road Wembley Middlesex HA9 8NE

Statement of Financial Position
30 April 2021

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Intangible assets	4		15,000		18,000
Tangible assets	5		27,753		33,458
			42,753		51,458
CURRENT ASSETS					
Stocks	6	7,570		6,837	
Debtors	7	439,224		433,073	
Cash at bank and in hand		44,667		30,360	
		491,461		470,270	
CREDITORS					
Amounts falling due within one year	8	85,534		174,142	
NET CURRENT ASSETS			405,927		296,128
TOTAL ASSETS LESS CURRENT LIABILITIES			448,680		347,586
CREDITORS					
Amounts falling due after more than one year	9		50,000		-
NET ASSETS			398,680		347,586
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Retained earnings			398,580		347,486
SHAREHOLDERS' FUNDS			398,680		347,586

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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 notes form part of these financial statements

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Statement of Financial Position - continued
30 April 2021

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31 January 2022 and were signed on its behalf by:

L R Michel - Director

1. **STATUTORY INFORMATION**

Dental Design Studio 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of twenty 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.

Freehold property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, 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.

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2. **ACCOUNTING POLICIES - continued**

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.

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 5 (2020 - 4) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 May 2020 and 30 April 2021	60,000
AMORTISATION	
At 1 May 2020	42,000
Amortisation for year	3,000
At 30 April 2021	45,000
NET BOOK VALUE	
At 30 April 2021	15,000
At 30 April 2020	18,000

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5. **TANGIBLE FIXED ASSETS**

	Freehold property	Fixtures and fittings	Totals
	£	£	£
COST			
At 1 May 2020	6,363	102,636	108,999
Additions	-	1,233	1,233
At 30 April 2021	6,363	103,869	110,232
DEPRECIATION			
At 1 May 2020	1,273	74,268	75,541
Charge for year	1,018	5,920	6,938
At 30 April 2021	2,291	80,188	82,479
NET BOOK VALUE			
At 30 April 2021	4,072	23,681	27,753
At 30 April 2020	5,090	28,368	33,458

6. **STOCKS**

	30.4.21	30.4.20
	£	£
Work-in-progress	7,570	6,837

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21	30.4.20
	£	£
Trade debtors	34,624	28,473
Other debtors	404,600	404,600
	439,224	433,073

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21	30.4.20
	£	£
Trade creditors	11,394	11,754
Tax	22,705	19,760
Social security and other taxes	368	1,148
Directors' current accounts	28,140	118,553
Accrued expenses	22,927	22,927
	85,534	174,142

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

	30.4.21	30.4.20
	£	£
Other loans - 2-5 years	50,000	-

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.21 £	30.4.20 £
100	Ordinary	1	100	100

11. RELATED PARTY DISCLOSURES

During the year ending 30th April 2021, Lenard Michel and Shona Michel controlled the company by virtue of their controlling interests, directly or indirectly of 100% of the issued ordinary share capital