

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**Booth Dental Limited**

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for the year ended 31 December 2022**

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**Booth Dental Limited**  
**Company Information**  
**for the year ended 31 December 2022**

**DIRECTOR:** A R Booth

**REGISTERED OFFICE:** Adelphi Chambers  
30 Hoghton Street  
Southport  
Merseyside  
PR9 0NZ

**REGISTERED NUMBER:** 06740604 (England and Wales)

**ACCOUNTANTS:** Bennett Brooks & Co Ltd  
Adelphi Chambers  
30 Hoghton Street  
Southport  
Merseyside  
PR9 0NZ

**Balance Sheet**  
**31 December 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	4	1,654	681
<b>CURRENT ASSETS</b>			
Debtors	5	5,533	2,315
Cash at bank		<u>23,884</u>	<u>16,234</u>
		29,417	18,549
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(26,646)</u>	<u>(18,817)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>2,771</u>	<u>(268)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,425</u>	<u>413</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	100	100
Retained earnings		<u>4,325</u>	<u>313</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>4,425</u>	<u>413</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 26 September 2023 and were signed by:

A R Booth - Director

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**1. STATUTORY INFORMATION**

Booth Dental 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.

**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	- 15% on reducing balance
Computer equipment	- 20% 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022	882	1,146	2,028
Additions	492	859	1,351
At 31 December 2022	<u>1,374</u>	<u>2,005</u>	<u>3,379</u>
<b>DEPRECIATION</b>			
At 1 January 2022	788	559	1,347
Charge for year	88	290	378
At 31 December 2022	<u>876</u>	<u>849</u>	<u>1,725</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>498</u>	<u>1,156</u>	<u>1,654</u>
At 31 December 2021	<u>94</u>	<u>587</u>	<u>681</u>

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

	2022 £	2021 £
Other debtors	<u>5,533</u>	<u>2,315</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	15,982	16,057
Other creditors	<u>10,664</u>	<u>2,760</u>
	<u>26,646</u>	<u>18,817</u>

## 7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2022	2021
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

## 8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2022 and 31 December 2021:

	2022	2021
	£	£
<b>A R Booth</b>		
Balance outstanding at start of year	1,382	2,868
Amounts advanced	86,014	88,160
Amounts repaid	(88,145)	(89,646)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(749)</u>	<u>1,382</u>

Interest has been charged at HMRC approved rates.

## 9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr A Booth by virtue of his majority shareholding.

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.