

Registration number: 07169907

# Backwell Dental Care Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2023

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## **Backwell Dental Care Limited**

### **Contents**

Balance Sheet	1
Notes to the Unaudited Financial Statements	2 to 4

**Backwell Dental Care Limited**  
**(Registration number: 07169907)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	4	18,781	15,520
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		18,681	15,420
<b>Total equity</b>		18,781	15,520

For the financial year ending 31 March 2023 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

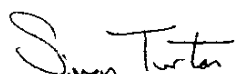
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 28 September 2023 and signed on its behalf by:



Dr S Turton  
Director

## **Backwell Dental Care Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Whitehill House  
8 Windmill Hill Business Park  
Whitehill Way  
Swindon  
SN5 6NX

These financial statements were authorised for issue by the Board on 28 September 2023.

#### **2 Accounting policies**

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts within the financial statements are rounded to the nearest £.

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Summary of disclosure exemptions**

The company is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and that member is included in the consolidation. Therefore, the company has adopted the exemption from requirement to present a statement of cashflows and related notes. The company has also taken advantage of the exemption from disclosing transactions with other members of the group.

##### **Going concern**

The financial statements have been prepared on a going concern basis. The parent company has provided a guarantee under section 479C of the Companies Act 2006 which has the effect that the parent undertaking guarantees all outstanding liabilities to which the company is subject at the year end until they are satisfied in full.

## Backwell Dental Care Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

#### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the group's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the group.

The group recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the group's activities.

#### Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the group operates and generates taxable income.

#### Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the group will not be able to collect all amounts due according to the original terms of the receivables.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year was 0 (2022 - 0).

### 4 Debtors

	2023	2022
	£	£
Receivables from related parties	18,682	14,656
Other debtors	99	864
	<u>18,781</u>	<u>15,520</u>

Included in debtors above are amounts due from group companies totalling £18,682 (2022 - £14,656), which are interest free and repayable on demand.

## Backwell Dental Care Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

#### 5 Share capital

##### Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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#### 6 Related party transactions

The company has taken advantage of the exemption available in FRS 102 Section 1A in respect of related party disclosures whereby it has not disclosed transactions or balances with the ultimate parent entity or any wholly owned subsidiary undertaking of the group.

#### 7 Parent and ultimate parent undertaking

The company's immediate parent is Gensmile Dental Care Limited, incorporated in England and Wales.

The ultimate parent is Gensmile Limited, incorporated in England and Wales.

The most senior parent entity producing publicly available financial statements is Gensmile Limited. These financial statements are available upon request from Whitehill House, 8 Windmill Hill Business Park, Whitehill Way, Swindon, SN5 6NX.