

AMENDED

PREVIOUSLY FILED ACCOUNTS  
STATED INCORRECT YEAR END.  
ALL FIGURES ARE UNCHANGED.

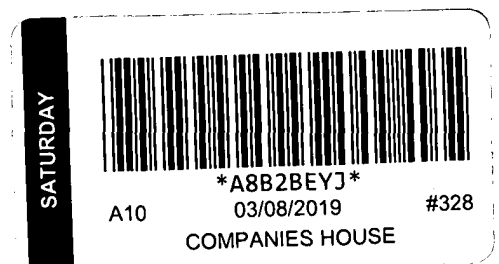
CRESCENT DENTAL CARE LTD

REPORT OF THE DIRECTORS AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2018

Sheppards  
Chartered Accountants  
Suite A, 2nd Floor  
Kennedy House  
31 Stamford Street  
Altrincham  
Cheshire  
WA14 1ES



**CRESCENT DENTAL CARE LTD**  
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**FOR THE YEAR ENDED 31ST JULY 2018**

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**CRESCENT DENTAL CARE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST JULY 2018**

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**DIRECTORS:**

Dr S D Howarth  
Ms C S Coleman

**REGISTERED OFFICE:**

2 Crescent Road  
Hale  
Altrincham  
Cheshire  
WA15 9NA

**REGISTERED NUMBER:**

08027105 (England and Wales)

**ACCOUNTANTS:**

Sheppards  
Chartered Accountants  
Suite A, 2nd Floor  
Kennedy House  
31 Stamford Street  
Altrincham  
Cheshire  
WA14 1ES

**CRESCENT DENTAL CARE LTD (REGISTERED NUMBER: 08027105)**

**BALANCE SHEET  
31ST JULY 2018**

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Intangible assets	4	470,000	587,500
Tangible assets	5	39,272	46,404
		<u>509,272</u>	<u>633,904</u>
<b>CURRENT ASSETS</b>			
Stocks		18,750	8,750
Debtors	6	157,756	263,107
Cash at bank and in hand		282,249	42,931
		<u>458,755</u>	<u>314,788</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	171,030	189,613
		<u>171,030</u>	<u>189,613</u>
<b>NET CURRENT ASSETS</b>		<u>287,725</u>	<u>125,175</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>796,997</u>	<u>759,079</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		796,897	758,979
		<u>796,997</u>	<u>759,079</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>796,997</u>	<u>759,079</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these financial statements

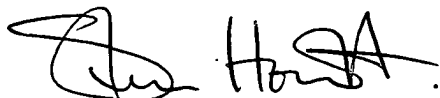
BALANCE SHEET - continued  
31ST JULY 2018

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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 18th July 2019 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Dr S D Howarth', with a stylized flourish at the end.

Dr S D Howarth - Director

The notes form part of these financial statements

**CRESCENT DENTAL CARE LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JULY 2018**

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**1. STATUTORY INFORMATION**

Crescent Dental Care Ltd 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 2013, 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.

Plant and machinery etc                      -    33.33% on cost and 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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 14 (2017 - 14).

**CRESCENT DENTAL CARE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JULY 2018**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1st August 2017 and 31st July 2018	1,175,000
<b>AMORTISATION</b>	
At 1st August 2017	587,500
Charge for year	117,500
At 31st July 2018	705,000
<b>NET BOOK VALUE</b>	
At 31st July 2018	470,000
At 31st July 2017	587,500

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st August 2017	136,642
Additions	8,328
Disposals	(9,635)
At 31st July 2018	135,335
<b>DEPRECIATION</b>	
At 1st August 2017	90,238
Charge for year	15,460
Eliminated on disposal	(9,635)
At 31st July 2018	96,063
<b>NET BOOK VALUE</b>	
At 31st July 2018	39,272
At 31st July 2017	46,404

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

	2018 £	2017 £
Trade debtors	9,670	9,025
Other debtors	148,086	254,082
	<u>157,756</u>	<u>263,107</u>

**CRESCENT DENTAL CARE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JULY 2018**

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

	2018	2017
	£	£
Trade creditors	23,274	29,249
Taxation and social security	98,396	100,848
Other creditors	49,360	59,516
	<u>171,030</u>	<u>189,613</u>

**8. DIRECTORS ADVANCES**

The following advances and credits to a director subsisted during the years ended 31st July 2018 and 31st July 2017:

	2018	2017
	£	£
<b>Dr S D Howarth</b>		
Balance outstanding at start of year	244,432	-
Amounts advanced	-	244,432
Amounts repaid	(105,546)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>138,886</u>	<u>244,432</u>