

COMPANY REGISTRATION NUMBER: 10617374

**DENTALLY YOURS LIMITED**  
**FILLETED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED**  
**31 March 2019**

# DENTALLY YOURS LIMITED

## STATEMENT OF FINANCIAL POSITION

31 March 2019

		31 Mar 19		28 Feb 18	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	5		97,920		—
Tangible assets	6		5,020		—
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			102,940		—
<b>CURRENT ASSETS</b>					
Stocks		500		—	
Debtors	7	2,446		—	
Cash at bank and in hand		47		—	
		-----		----	
		2,993		—	
<b>CREDITORS: amounts falling due within one year</b>	8	57,549		( 100)	
		-----		----	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			( 54,556)		100
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			48,384		100
<b>CREDITORS: amounts falling due after more than one year</b>	9		54,501		—
			-----		----
<b>NET (LIABILITIES)/ASSETS</b>			( 6,117)		100
			-----		----
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Profit and loss account			( 6,217)		—
			-----		----
<b>SHAREHOLDERS FUNDS</b>			( 6,117)		100
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **DENTALLY YOURS LIMITED**

## **STATEMENT OF FINANCIAL POSITION** *(continued)*

**31 March 2019**

These financial statements were approved by the board of directors and authorised for issue on 23 December 2019 , and are signed on behalf of the board by:

Dr A Kulkarni

Director

Company registration number: 10617374

# **DENTALLY YOURS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 1 MARCH 2018 TO 31 MARCH 2019**

### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 53 Kielder Oval, Harrogate, HG2 7HQ.

### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### **3. ACCOUNTING POLICIES**

#### **(a) Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **(b) Revenue recognition**

The revenue shown in the profit and loss account represents income receivable from dental treatments carried out during the period. Revenue in respect of dental treatment uncompleted at the year-end date is recognised by reference to the stage of completion.

#### **(c) Current & deferred tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **(d) Goodwill**

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business. Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

**(e) Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill	-	10% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

**(f) Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

**(g) Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	20% straight line
Fixtures and fittings	-	20% straight line

#### **(h) Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### **(i) Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### **(j) Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### **4. EMPLOYEE NUMBERS**

The average number of persons employed by the company during the period amounted to 2 (2018: Nil).

### **5. INTANGIBLE ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
Additions	<b>109,817</b>
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<b>At 31 March 2019</b>	<b>109,817</b>
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<b>Amortisation</b>	
Charge for the period	<b>11,897</b>
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<b>At 31 March 2019</b>	<b>11,897</b>
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<b>Carrying amount</b>	
<b>At 31 March 2019</b>	<b>97,920</b>
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<b>At 28 February 2018</b>	<b>—</b>
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## 6. TANGIBLE ASSETS

	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 March 2018	—	—	—
Additions	5,975	433	6,408
<b>At 31 March 2019</b>	5,975	433	6,408
<b>Depreciation</b>			
At 1 March 2018	—	—	—
Charge for the period	1,294	94	1,388
<b>At 31 March 2019</b>	1,294	94	1,388
<b>Carrying amount</b>			
<b>At 31 March 2019</b>	4,681	339	5,020
At 28 February 2018	—	—	—

## 7. DEBTORS

	31 Mar 19 £	28 Feb 18 £
Trade debtors	496	—
Other debtors	1,950	—
	2,446	—

## 8. CREDITORS: amounts falling due within one year

	31 Mar 19 £	28 Feb 18 £
Bank loans and overdrafts	14,016	—
Trade creditors	11,227	—
Accruals and deferred income	2,100	—
Corporation tax	155	—
Social security and other taxes	534	—
Director's loan account	28,755	( 100)
Other creditors	762	—
	57,549	( 100)

## 9. CREDITORS: amounts falling due after more than one year

	31 Mar 19 £	28 Feb 18 £
Bank loans and overdrafts	54,501	—

## 10. CHANGE IN REPORTING PERIOD

The reporting period has been extended from 28 February 2019 to 31 March 2019. The comparative amounts presented in the financial statements are not entirely comparable.

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.