

**REGISTERED NUMBER: 10819828 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019  
FOR  
2TH DENTAL LTD**

**2TH DENTAL LTD (REGISTERED NUMBER: 10819828)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

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## 2TH DENTAL LTD

### COMPANY INFORMATION FOR THE YEAR ENDED 30 JUNE 2019

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**DIRECTORS:**

E R Moncrief  
Mrs S E Baseley

**REGISTERED OFFICE:**

Pavilion View  
19 New Road  
Brighton  
East Sussex  
BN1 1EY

**REGISTERED NUMBER:**

10819828 (England and Wales)

**ACCOUNTANTS:**

Hartley Fowler LLP  
Chartered Accountants  
Pavilion View  
19 New Road  
Brighton  
East Sussex  
BN1 1EY

**2TH DENTAL LTD (REGISTERED NUMBER: 10819828)****BALANCE SHEET  
30 JUNE 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		68,899		86,124
<b>CURRENT ASSETS</b>					
Stocks		5,500		5,500	
Debtors	5	36,341		9,190	
Cash at bank		<u>310,912</u>		<u>196,027</u>	
		352,753		210,717	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>97,557</u>		<u>90,982</u>	
<b>NET CURRENT ASSETS</b>			<u>255,196</u>		<u>119,735</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			324,095		205,859
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>11,713</u>		<u>6,801</u>
<b>NET ASSETS</b>			<u>312,382</u>		<u>199,058</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>312,282</u>		<u>198,958</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>312,382</u>		<u>199,058</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 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 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.
- (b)

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 Board of Directors on 2 March 2020 and were signed on its behalf by:

Mrs S E Baseley - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

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**1. STATUTORY INFORMATION**

2th Dental 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

Turnover is recognised when the service has been performed.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery - 20% 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.

**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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**2TH DENTAL LTD (REGISTERED NUMBER: 10819828)****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2019****2. ACCOUNTING POLICIES - continued****Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivables or payables within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9 (2018 - 10 ) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 July 2018	
and 30 June 2019	<u>98,918</u>
<b>DEPRECIATION</b>	
At 1 July 2018	12,794
Charge for year	<u>17,225</u>
At 30 June 2019	<u>30,019</u>
<b>NET BOOK VALUE</b>	
At 30 June 2019	<u>68,899</u>
At 30 June 2018	<u>86,124</u>

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

	2019 £	2018 £
Other debtors	<u>36,341</u>	<u>9,190</u>

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

	2019 £	2018 £
Trade creditors	8,266	15,178
Taxation and social security	63,021	41,226
Other creditors	<u>26,270</u>	<u>34,578</u>
	<u>97,557</u>	<u>90,982</u>

**7. PROVISIONS FOR LIABILITIES**

	2019 £	2018 £
Deferred tax	<u>11,713</u>	<u>6,801</u>

**2TH DENTAL LTD (REGISTERED NUMBER: 10819828)****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2019**

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**7. PROVISIONS FOR LIABILITIES - continued**

	Deferred tax
	£
Balance at 1 July 2018	6,801
Charge to Income Statement during year	<u>4,912</u>
Balance at 30 June 2019	<u>11,713</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2019	2018
			£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

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.