

**REGISTERED NUMBER: 06346399 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 December 2017

for

DISTINCTIVE DENTISTRY LIMITED

Ark Aurora Ltd  
Chartered Accountants & Chartered Tax Advisers  
The Maltings  
2 Anderson Rd  
Bearwood  
Birmingham  
West Midlands  
B66 4AR

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FOR THE YEAR ENDED 31 DECEMBER 2017

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DISTINCTIVE DENTISTRY LIMITED

Company Information

FOR THE YEAR ENDED 31 DECEMBER 2017

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**DIRECTORS:** Mr G J Sterland  
Mrs M Sterland

**SECRETARY:** Mrs M Sterland

**REGISTERED OFFICE:** 25 Lower Gungate  
Tamworth  
Staffordshire  
B79 7AT

**REGISTERED NUMBER:** 06346399 (England and Wales)

**ACCOUNTANTS:** Ark Aurora Ltd  
Chartered Accountants & Chartered Tax Advisers  
The Maltings  
2 Anderson Rd  
Bearwood  
Birmingham  
West Midlands  
B66 4AR

Balance Sheet  
31 DECEMBER 2017

	Notes	31.12.17 £	£	31.12.16 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		66,000		132,000
Tangible assets	5		<u>229,603</u>		<u>229,102</u>
			<b>295,603</b>		<b>361,102</b>
<b>CURRENT ASSETS</b>					
Stocks		5,000		5,000	
Debtors	6	4,969		3,177	
Cash at bank and in hand		<u>114,121</u>		<u>90,909</u>	
		<b>124,090</b>		<b>99,086</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>74,854</u>		<u>66,490</u>	
<b>NET CURRENT ASSETS</b>			<b>49,236</b>		<b>32,596</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>344,839</b>		<b>393,698</b>
<b>PROVISIONS FOR LIABILITIES</b>			<b>4,715</b>		<b>4,741</b>
<b>NET ASSETS</b>			<b><u>340,124</u></b>		<b><u>388,957</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>340,024</u>		<u>388,857</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>340,124</u></b>		<b><u>388,957</u></b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 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)

Balance Sheet - continued  
31 DECEMBER 2017

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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 19 September 2018 and were signed on its behalf by:

Mr G J Sterland - Director

1. **STATUTORY INFORMATION**

Distinctive Dentistry 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 2009, 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	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

**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**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 (2016 - 15).

Notes to the Financial Statements - continued  
 FOR THE YEAR ENDED 31 DECEMBER 2017

## 4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 January 2017 and 31 December 2017	<u>660,000</u>
<b>AMORTISATION</b>	
At 1 January 2017	528,000
Charge for year	<u>66,000</u>
At 31 December 2017	<u>594,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2017	<u>66,000</u>
At 31 December 2016	<u>132,000</u>

## 5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2017	201,987	85,038	34,510	11,714	333,249
Additions	<u>-</u>	<u>12,975</u>	<u>3,270</u>	<u>339</u>	<u>16,584</u>
At 31 December 2017	<u>201,987</u>	<u>98,013</u>	<u>37,780</u>	<u>12,053</u>	<u>349,833</u>
<b>DEPRECIATION</b>					
At 1 January 2017	-	69,132	24,322	10,693	104,147
Charge for year	<u>-</u>	<u>8,524</u>	<u>6,548</u>	<u>1,011</u>	<u>16,083</u>
At 31 December 2017	<u>-</u>	<u>77,656</u>	<u>30,870</u>	<u>11,704</u>	<u>120,230</u>
<b>NET BOOK VALUE</b>					
At 31 December 2017	<u>201,987</u>	<u>20,357</u>	<u>6,910</u>	<u>349</u>	<u>229,603</u>
At 31 December 2016	<u>201,987</u>	<u>15,906</u>	<u>10,188</u>	<u>1,021</u>	<u>229,102</u>

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

	31.12.17 £	31.12.16 £
Prepayments	<u>4,969</u>	<u>3,177</u>

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017

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

	31.12.17	31.12.16
	£	£
Tax	41,352	41,418
Social security and other taxes	10,472	6,993
Directors' current accounts	3,709	2,568
Accrued expenses	19,321	15,511
	<u>74,854</u>	<u>66,490</u>

8. **ULTIMATE CONTROLLING PARTY**

The controlling party is the directors, Mr & Mrs Sterland.



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.