

Registered number

06826110

Pudsey Implant Centre & Co Limited

Filleted Accounts

31 March 2024

**Pudsey Implant Centre & Co Limited****Registered number:** 06826110**Balance Sheet****as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	3	135,289	152,200
Tangible assets	4	44,594	58,323
		<u>179,883</u>	<u>210,523</u>
<b>Current assets</b>			
Stocks		750	2,200
Debtors	5	1,043,845	1,002,455
Cash at bank and in hand		249,058	134,208
		<u>1,293,653</u>	<u>1,138,863</u>
<b>Creditors: amounts falling due within one year</b>	6	(74,889)	(91,192)
<b>Net current assets</b>		<u>1,218,764</u>	<u>1,047,671</u>
<b>Total assets less current liabilities</b>		<u>1,398,647</u>	<u>1,258,194</u>
<b>Provisions for liabilities</b>		(2,757)	(4,740)
<b>Net assets</b>		<u>1,395,890</u>	<u>1,253,454</u>
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
Profit and loss account		1,394,890	1,252,454
<b>Shareholders' funds</b>		<u>1,395,890</u>	<u>1,253,454</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

R Singh

Director

Approved by the board on 2 May 2024

**Pudsey Implant Centre & Co Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Plant and machinery	25% reducing balance
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans

and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### **Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

<b>2 Employees</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>5</u>	<u>4</u>

<b>3 Intangible fixed assets</b>	<b>£</b>
Goodwill:	
<b>Cost</b>	
At 1 April 2023	299,111
At 31 March 2024	<u>299,111</u>
<b>Amortisation</b>	
At 1 April 2023	146,911
Provided during the year	16,911
At 31 March 2024	<u>163,822</u>
<b>Net book value</b>	
At 31 March 2024	135,289
At 31 March 2023	<u>152,200</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 10 years.

<b>4 Tangible fixed assets</b>	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2023	57,968	189,649	247,617

Additions	-	749	749
At 31 March 2024	<u>57,968</u>	<u>190,398</u>	<u>248,366</u>
<b>Depreciation</b>			
At 1 April 2023	33,621	155,673	189,294
Charge for the year	<u>5,797</u>	<u>8,681</u>	<u>14,478</u>
At 31 March 2024	<u>39,418</u>	<u>164,354</u>	<u>203,772</u>
<b>Net book value</b>			
At 31 March 2024	<u>18,550</u>	<u>26,044</u>	<u>44,594</u>
At 31 March 2023	<u>24,347</u>	<u>33,976</u>	<u>58,323</u>

<b>5 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	9,930	11,755
Other debtors	<u>1,033,915</u>	<u>990,700</u>
	<u>1,043,845</u>	<u>1,002,455</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,772	9,948
Taxation and social security costs	72,791	75,754
Other creditors	<u>326</u>	<u>5,490</u>
	<u>74,889</u>	<u>91,192</u>

## 7 Controlling party

The company was under the control of the director S Dharmar who with close family members held 100% of the issued share capital.

## 8 Other information

Pudsey Implant Centre & Co Limited is a private company limited by shares and incorporated in England. Its registered office is:

25 Albion Place  
Leeds  
West Yorkshire  
LS1 6JS

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