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COMPANY REGISTRATION NUMBER: 07444020

CRS Oral Rehabilitation Limited
Filleted Unaudited Abridged Financial Statements
31 March 2017

JOHN WALSH ASSOCIATES LLP

Chartered Tax Advisers
Shaftesbury Mansions
52 Shaftesbury Avenue
London
W1D 6LP

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CRS Oral Rehabilitation Limited

Abridged Financial Statements

Year ended 31 March 2017

Contents	Page
Officers and professional advisers	1
Abridged statement of financial position	2
Notes to the abridged financial statements	4
The following pages do not form part of the abridged financial statements	
Chartered tax advisers report to the director on the preparation of the unaudited statutory abridged financial statements	8

CRS Oral Rehabilitation Limited

Officers and Professional Advisers

Director	Mr C Ribo Sendon
Company secretary	JWA Registrars Limited
Registered office	Shaftesbury Mansions 52 Shaftesbury Avenue London W1D 6LP
Accountants	John Walsh Associates LLP Chartered Tax Advisers Shaftesbury Mansions 52 Shaftesbury Avenue London W1D 6LP
Bankers	Barclays Bank Plc 27 Soho Square London W1D 3QR

CRS Oral Rehabilitation Limited
Abridged Statement of Financial Position
31 March 2017

	Note	2017 £	£	2016 £
Fixed assets				
Tangible assets	5		1,788	4,167
Current assets				
Debtors		42,187		18,788
Cash at bank and in hand		109,126		168,733
		<u>151,313</u>		<u>187,521</u>
Creditors: amounts falling due within one year		<u>24,192</u>		<u>43,003</u>
Net current assets			<u>127,121</u>	<u>144,518</u>
Total assets less current liabilities			<u>128,909</u>	<u>148,685</u>
Net assets			<u>128,909</u>	<u>148,685</u>
Capital and reserves				
Called up share capital			100	100
Profit and loss account			<u>128,809</u>	<u>148,585</u>
Shareholders funds			<u>128,909</u>	<u>148,685</u>

These abridged 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 abridged statement of comprehensive income has not been delivered.

For the year ending 31 March 2017 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 abridged financial statements for the year 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 abridged financial statements.

The abridged statement of financial position
continues on the following page.
The notes on pages 4 to 6 form part of these abridged financial statements.

CRS Oral Rehabilitation Limited

Abridged Statement of Financial Position *(continued)*

31 March 2017

These abridged financial statements were approved by the board of directors and authorised for issue on ~~24/08/18~~, and are signed on behalf of the board by:

Mr C Ribo Sendon
Director



Company registration number: 07444020

The notes on pages 4 to 6 form part of these abridged financial statements.

CRS Oral Rehabilitation Limited
Notes to the Abridged Financial Statements
Year ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Shaftesbury Mansions, 52 Shaftesbury Avenue, London, W1D 6LP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 7.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Income 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.

CRS Oral Rehabilitation Limited

Notes to the Abridged Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Income tax *(continued)*

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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	- 33% straight line
Equipment	- 33% straight line

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2016: 1).

CRS Oral Rehabilitation Limited

Notes to the Abridged Financial Statements *(continued)*

Year ended 31 March 2017

5. Tangible assets

	£
Cost	
At 1 April 2016 and 31 March 2017	<u>7,139</u>
Depreciation	
At 1 April 2016	2,972
Charge for the year	<u>2,379</u>
At 31 March 2017	<u>5,351</u>
Carrying amount	
At 31 March 2017	<u>1,788</u>
At 31 March 2016	<u>4,167</u>

6. Related party transactions

The company was under the control of Mr Carlos Ribo Sendon during the current and previous periods. Mr Carlos Ribo Sendon is the managing director and majority shareholder.

Included within other debtors is a loan of £25k (2016: £Nil) which the company made to the director Mr Carlos Ribo Sendon on 31 December 2016. This amount has been subject to interest at the rate of 3% per annum. The full amount was repaid by 30 April 2017.

7. Transition to FRS 102

These are the first abridged financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in equity or profit or loss for the year.

CRS Oral Rehabilitation Limited

Management Information

Year ended 31 March 2017

The following pages do not form part of the abridged financial statements.

CRS Oral Rehabilitation Limited

Chartered Tax Advisers Report to the Director on the Preparation of the Unaudited Statutory Abridged Financial Statements of CRS Oral Rehabilitation Limited

Year ended 31 March 2017

As described on the abridged statement of financial position, the director of the company is responsible for the preparation of the abridged financial statements for the year ended 31 March 2017, which comprise the abridged statement of financial position and the related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



JOHN WALSH ASSOCIATES LLP
Chartered Tax Advisers

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28/08/18