

COMPANY REGISTRATION NUMBER: 07444020

**CRS Oral Rehabilitation Limited**  
**Filleted Unaudited Abridged Financial Statements**  
**31 March 2018**

WEDNESDAY



\*R7DC509E\*  
RCS 29/08/2018 #43  
COMPANIES HOUSE

**JOHN WALSH ASSOCIATES LLP**

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

# **CRS Oral Rehabilitation Limited**

## **Abridged Financial Statements**

**Year ended 31 March 2018**

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

# **CRS Oral Rehabilitation Limited**

## **Officers and Professional Advisers**

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

**CRS Oral Rehabilitation Limited**  
**Abridged Statement of Financial Position**  
**31 March 2018**

	Note	2018 £	£	2017 £
<b>Fixed assets</b>				
Tangible assets	5		2,715	1,788
<b>Current assets</b>				
Debtors		16,100		42,187
Cash at bank and in hand		145,076		109,126
		<u>161,176</u>		<u>151,313</u>
<b>Creditors: amounts falling due within one year</b>		<u>47,317</u>		<u>24,192</u>
<b>Net current assets</b>			<b>113,859</b>	<b>127,121</b>
<b>Total assets less current liabilities</b>			<b>116,574</b>	<b>128,909</b>
<b>Net assets</b>			<b>116,574</b>	<b>128,909</b>
<b>Capital and reserves</b>				
Called up share capital			100	100
Profit and loss account			<u>116,474</u>	<u>128,809</u>
<b>Shareholders funds</b>			<b>116,574</b>	<b>128,909</b>

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 2018 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 2018**

These abridged financial statements were approved by the board of directors and authorised for issue on ~~24/08/18~~ 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 2018**

**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.

**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.

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.

# **CRS Oral Rehabilitation Limited**

## **Notes to the Abridged Financial Statements *(continued)***

**Year ended 31 March 2018**

### **3. Accounting policies *(continued)***

#### **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 (2017: 1).

# CRS Oral Rehabilitation Limited

## Notes to the Abridged Financial Statements *(continued)*

Year ended 31 March 2018

### 5. Tangible assets

	£
<b>Cost</b>	
At 1 April 2017	7,139
Additions	2,755
Disposals	(3,043)
<b>At 31 March 2018</b>	<b><u>6,851</u></b>
<b>Depreciation</b>	
At 1 April 2017	5,351
Charge for the year	1,827
Disposals	(3,042)
<b>At 31 March 2018</b>	<b><u>4,136</u></b>
<b>Carrying amount</b>	
<b>At 31 March 2018</b>	<b><u>2,715</u></b>
At 31 March 2017	<u>1,788</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.

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.



# **CRS Oral Rehabilitation Limited**

## **Management Information**

**Year ended 31 March 2018**

**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 2018**

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 2018, 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

Shaftesbury Mansions  
52 Shaftesbury Avenue  
London  
W1D 6LP

28/08/18