

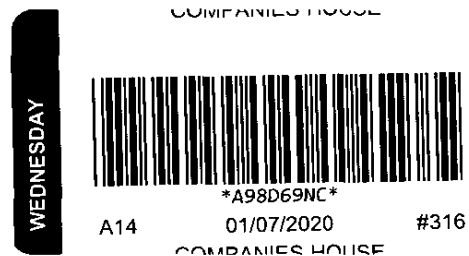
Registered number: 08528793

THE BRAMHOPE DENTAL CLINIC LIMITED

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2019



THE BRAMHOPE DENTAL CLINIC LIMITED

COMPANY INFORMATION

Directors	N W Banton (appointed 3 February 2020) S Barter (appointed 30 April 2020) R J Bryant (appointed 18 December 2019, resigned 3 February 2020) P J Conway (appointed 3 February 2020, resigned 30 April 2020) I A Cross (resigned 18 December 2019) S J Preddy (appointed 18 December 2019, resigned 3 February 2020) G Pueyo Roberts (appointed 18 December 2019) S L Ramage (appointed 18 December 2019) J Tahmassebi (resigned 18 December 2019) J S H Wright (appointed 18 December 2019)
Company secretary	Bupa Secretaries Limited
Registered number	08528793
Registered office	Bupa Dental Care Vantage Office Park Old Gloucester Road, Hambrook Bristol BS16 1GW

THE BRAMHOPE DENTAL CLINIC LIMITED

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THE BRAMHOPE DENTAL CLINIC LIMITED

DIRECTORS' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2019

The Directors present their report and the financial statements for the 9 month period ended 31 December 2019.

Principal activity

The principal activity of the Company is the operation of dental practices.

The Directors do not anticipate any material change in the Company's activities in the ensuing year.

On 18 December 2019, the entire issued share capital of the Company was acquired by Xeon Smiles UK Limited, a subsidiary of The Oasis Healthcare Group Limited.

As a result of this change in ownership, the accounting reference date of the Company was changed to 31 December 2019, to align with that of its new owner. The prior period comparatives are for the year ended 31 March 2019.

Directors

The Directors who served during the period were:

R J Bryant (appointed 18 December 2019, resigned 3 February 2020)
P J Conway (appointed 3 February 2020, resigned 30 April 2020)
I A Cross (resigned 18 December 2019)
S J Preddy (appointed 18 December 2019, resigned 3 February 2020)
G Pueyo Roberts (appointed 18 December 2019)
S L Ramage (appointed 18 December 2019)
J Tahmassebi (resigned 18 December 2019)
J S H Wright (appointed 18 December 2019)

Small companies note

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 25 June 2020 and signed on its behalf.



J S H Wright
Director

THE BRAMHOPE DENTAL CLINIC LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2019**

	Note	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Turnover	4	250,491	317,264
Cost of sales		(53,818)	(70,016)
Gross profit		196,673	247,248
Administrative expenses		(84,334)	(154,355)
Exceptional administrative expenses	5	(20,893)	-
Other operating income		-	1,680
Operating profit	6	91,446	94,573
Interest payable and expenses	9	(6,109)	(3,238)
Profit before tax		85,337	91,335
Tax on profit	10	(22,606)	(16,548)
Profit for the financial period/year		62,731	74,787
Total comprehensive income for the period/year		62,731	74,787

The notes on pages 5 to 18 form part of these financial statements.

THE BRAMHOPE DENTAL CLINIC LIMITED
REGISTERED NUMBER: 08528793

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	31 December 2019 £	31 March 2019 £
Fixed assets			
Intangible assets	11	4,250	5,000
Tangible assets	12	13,991	16,165
		<u>18,241</u>	<u>21,165</u>
Current assets			
Stocks	13	2,100	1,500
Debtors: amounts falling due within one year	14	74,224	1,129
Cash at bank and in hand		12,747	9,410
		<u>89,071</u>	<u>12,039</u>
Creditors: amounts falling due within one year	15	(41,630)	(32,262)
Net current assets/(liabilities)		<u>47,441</u>	<u>(20,223)</u>
Provisions for liabilities			
Deferred tax	16	(2,009)	-
Net assets		<u>63,673</u>	<u>942</u>
Capital and reserves			
Called up share capital	17	100	100
Profit and loss account		63,573	842
Shareholders' funds		<u>63,673</u>	<u>942</u>

The Directors consider that the Company is entitled to exemption from the requirement to have an audit under the provisions of section 479A of the Companies Act 2006.

The members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 25 June 2020.



J S H Wright
Director

The notes on pages 5 to 18 form part of these financial statements.

THE BRAMHOPE DENTAL CLINIC LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2019	100	842	942
Comprehensive income for the period			
Profit for the period	-	62,731	62,731
At 31 December 2019	100	63,573	63,673

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2019**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2018	100	13,055	13,155
Comprehensive income for the year			
Profit for the year	-	74,787	74,787
Contributions by and distributions to owners			
Dividends: Equity capital	-	(87,000)	(87,000)
At 31 March 2019	100	842	942

The notes on pages 5 to 18 form part of these financial statements.

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

1. General information

The Company is a private company limited by shares and is incorporated and domiciled in England and Wales. The address of its registered office is: Bupa Dental Care, Vantage Office Park, Old Gloucester Road, Hambrook, Bristol, BS16 1GW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company's financial statements are presented in Sterling, which is also the Company's functional currency, and all values are rounded to the nearest pound (£) except where otherwise indicated.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Financial reporting standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of The Oasis Healthcare Group Limited as at 31 December 2019 and these financial statements may be obtained from Bupa Dental Care, Vantage Office Park, Old Gloucester Road, Hambrook, Bristol, BS16 1GW.

2.3 Going concern

The financial statements have been prepared on a going concern basis as the Company is in a position to meet its obligations as they fall due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

2. Accounting policies (continued)

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 Intangible assets

Goodwill

Goodwill represents the difference between amounts paid on the cost of a business combination and the acquirer's interest in the fair value of its identifiable assets and liabilities of the acquiree at the date of acquisition. Subsequent to initial recognition, goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised on a straight line basis to the Statement of Comprehensive Income over its useful economic life.

Other intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

2. Accounting policies (continued)

2.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Fixtures and fittings	- 3 - 15 years straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

2.7 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.8 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

2. Accounting policies (continued)

2.10 Financial instruments (continued)

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.11 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at *amortised cost using the effective interest method*.

2.12 Finance costs

Finance costs are charged to the Statement of Comprehensive Income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.13 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2.14 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

The Company has taken advantage of the optional exemption available on transition to FRS 102 which allows lease incentives on leases entered into before the date of transition to the standard 01 April 2018 to continue to be charged over the period to the first market rent review rather than the term of the lease.

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

2. Accounting policies (continued)

2.15 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Comprehensive Income when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.16 Borrowing costs

All borrowing costs are recognised in the Statement of Comprehensive Income in the period in which they are incurred.

2.17 Current and deferred taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.18 Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

3. Judgments in applying accounting policies and key sources of estimation uncertainty

Due to the nature of the Company's business, the Directors do not consider there to be key judgments or sources of estimation uncertainty in preparing the financial statements.

4. Turnover

The whole of the turnover is attributable to the operation of dental practices.

All turnover arose within the United Kingdom.

5. Exceptional items

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Restructuring	<u>20,893</u>	<u>-</u>

6. Operating profit

The operating profit is stated after charging:

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Other operating lease rentals	<u>2,700</u>	<u>-</u>

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

7. Employees

Staff costs, including Directors' remuneration, were as follows:

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Wages and salaries	27,065	32,354
Social security costs	1,539	1,963
Cost of defined contribution scheme	490	15,000
	<u>29,094</u>	<u>49,317</u>

The average monthly number of employees, including the Directors, during the period/year was as follows:

9 months ended 31 December 2019 No.	Year ended 31 March 2019 No.
<u>4</u>	<u>4</u>

8. Directors' remuneration

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Directors' emoluments	11,961	8,460
Company contributions to defined contribution pension schemes	-	15,000
	<u>11,961</u>	<u>23,460</u>

The emoluments of the Directors for services to The Oasis Healthcare Group Limited group are disclosed in the financial statements of The Oasis Healthcare Group Limited.

THE BRAMHOPE DENTAL CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

9. Interest payable and similar expenses

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Bank interest payable	6,109	3,238

10. Taxation

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Corporation tax		
Current tax on profits for the period/year	20,597	16,548
Total current tax	20,597	16,548
Deferred tax		
Origination and reversal of timing differences	2,009	-
Total deferred tax	2,009	-
Taxation on profit on ordinary activities	22,606	16,548

THE BRAMHOPE DENTAL CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

10. Taxation (continued)

Factors affecting tax charge for the period/year

The tax assessed for the period/year is higher than (31 March 2019 - lower than) the standard rate of corporation tax in the UK of 19% (31 March 2019 - 19%). The differences are explained below:

	9 months ended 31 December 2019 £	Year ended 31 March 2019 £
Profit on ordinary activities before tax	85,337	91,335
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (31 March 2019 - 19%)	16,214	17,354
Effects of:		
Expenses not deductible for tax purposes	3,970	(806)
Movement on Deferred Tax Asset not recognised	2,658	-
Changes in tax rates	(236)	-
Total tax charge for the period/year	22,606	16,548

Factors that may affect future tax charges

A reduction in the UK corporation tax rate from 19% to 17% (effective from 1 April 2020) was substantively enacted on 6 September 2016 and the UK deferred tax liability as at 31 December 2019 has been calculated based on this rate. In the Budget on the 11 March 2020, the Chancellor announced that the UK tax rate will remain at the current rate of 19% and not reduce to 17% from 1 April 2020. This will have an effect on the Company's future tax charge.

THE BRAMHOPE DENTAL CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

11. Intangible assets

	Goodwill £
Cost	
At 1 April 2019	10,000
	<hr/>
At 31 December 2019	10,000
	<hr/>
Amortisation	
At 1 April 2019	5,000
Charge for the period on owned assets	750
	<hr/>
At 31 December 2019	5,750
	<hr/>
Net book value	
At 31 December 2019	4,250
	<hr/> <hr/>
At 31 March 2019	5,000
	<hr/> <hr/>

THE BRAMHOPE DENTAL CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2019	31,582
Additions	178
At 31 December 2019	<u>31,760</u>
Depreciation	
At 1 April 2019	15,417
Charge for the period on owned assets	2,352
At 31 December 2019	<u>17,769</u>
Net book value	
At 31 December 2019	<u><u>13,991</u></u>
At 31 March 2019	<u><u>16,165</u></u>

13. Stocks

	31 December 2019 £	31 March 2019 £
Raw materials and consumables	<u><u>2,100</u></u>	<u><u>1,500</u></u>

14. Debtors

	31 December 2019 £	31 March 2019 £
Due within one year		
Other debtors	<u><u>74,224</u></u>	<u><u>1,129</u></u>

THE BRAMHOPE DENTAL CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

15. Creditors: Amounts falling due within one year

	31 December 2019 £	31 March 2019 £
Bank loans	-	14,436
Corporation tax	37,145	16,548
Other taxation and social security	233	97
Other creditors	2,624	1,181
Accruals and deferred income	1,628	-
	<u>41,630</u>	<u>32,262</u>

16. Deferred taxation

	31 December 2019 £
Charged to profit or loss	2,009
At end of period	<u>2,009</u>

The deferred taxation balance is made up as follows:

	31 December 2019 £	31 March 2019 £
Accelerated capital allowances	<u>2,009</u>	<u>-</u>

THE BRAMHOPE DENTAL CLINIC LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

17. Share capital

	31 December 2019 £	31 March 2019 £
Allotted, called up and fully paid		
100 (31 March 2019 - nil) ordinary shares of £1 each	100	-
Nil (31 March 2019 - 60) A ordinary shares of £1 each	-	60
Nil (31 March 2019 - 40) B ordinary shares of £1 each	-	40
	<u>100</u>	<u>100</u>

On 18 December 2019, the A ordinary and B ordinary shares were redesignated as ordinary shares of £1 each.

18. Contingent liabilities

Under a group registration, the Company is jointly and severally liable for Value Added Tax due by certain other Bupa Group undertakings.

19. Pension commitments

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension charge amounted to £490 (31 March 2019 - £15,000). At the period/year end, there were outstanding contributions of £nil (31 March 2019 - £nil).

20. Commitments under operating leases

At 31 December 2019 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	31 December 2019 £	31 March 2019 £
Not later than 1 year	32,500	-
Later than 1 year and not later than 5 years	130,000	-
Later than 5 years	328,027	-
	<u>490,527</u>	<u>-</u>

THE BRAMHOPE DENTAL CLINIC LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

21. Ultimate parent company and controlling party

The Company's immediate parent company is Xeon Smiles UK Limited, a company incorporated in England and Wales. The Company's ultimate parent undertaking is The British United Provident Association Limited, a company incorporated in England and Wales.

The smallest group for which group financial statements will be prepared is The Oasis Healthcare Group Limited. The largest group for which group financial statements will be prepared is The British United Provident Association Limited. The financial statements of The British United Provident Association Limited may be obtained from its registered office at 1 Angel Court, London, EC2R 7HJ.

The financial statements of The Oasis Healthcare Group Limited may be obtained from its registered office at Bupa Dental Care, Vantage Office Park, Old Gloucester Road, Hambrook, Bristol, BS16 1GW.