

**ELEGANT SMILES LTD Filleted
Accounts Cover**

ELEGANT SMILES LTD

Company No. 09462008

Information for Filing with The Registrar

28 February 2021

ELEGANT SMILES LTD Directors**Report Registrar**

The Director presents her report and the accounts for the year ended 28 February 2021.

Principal activities

The principal activity of the company during the year under review was Dental practice activities.

Director

The Director who served at any time during the year was as follows:

D. ZARONSKYTE

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

D. ZARONSKYTE

Director

03 August 2021

ELEGANT SMILES LTD Balance**Sheet Registrar****at 28 February 2021****Company No. 09462008**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	1,703	2,004
		<u>1,703</u>	<u>2,004</u>
Current assets			
Cash at bank and in hand		133,992	128,900
		<u>133,992</u>	<u>128,900</u>
Creditors: Amount falling due within one year	5	(15,458)	(14,513)
Net current assets		<u>118,534</u>	<u>114,387</u>
Total assets less current liabilities		<u>120,237</u>	<u>116,391</u>
Net assets		<u>120,237</u>	<u>116,391</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account	6	120,236	116,390
Total equity		<u>120,237</u>	<u>116,391</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 28 February 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 03 August 2021

And signed on its behalf by:

D. ZARONSKYTE

Director

03 August 2021

**ELEGANT SMILES LTD Notes to the
Accounts Registrar
for the year ended 28 February 2021**

1 General information

Its registered number is: 09462008

Its registered office is:

47 Earlsway

Curzon Park

Chester

CH4 8AY

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	15%% Reducing balance
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Taxation

Income tax expense represents the sum of the tax currently payable.

3 Employees

	2021 Number	2020 Number
The average monthly number of employees (including directors) during the year was:	1 2	1 2

4 Tangible fixed assets

	Plant and machinery £	Total £
Cost or revaluation		
At 1 March 2020	3,927	3,927
At 28 February 2021	3,927	3,927
Depreciation		
At 1 March 2020	1,923	1,923
Charge for the year	301	301
At 28 February 2021	2,224	2,224
Net book values		
At 28 February 2021	1,703	1,703
At 29 February 2020	2,004	2,004

5 Creditors:

amounts falling due within one year

	2021 £	2020 £
Corporation tax	8,010	7,964
Other creditors	7,448	6,549
	15,458	14,513

6 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

7 Dividends

	2021 £	2020 £
Dividends for the period:		
Dividends paid in the period	30,000	30,000
	30,000	30,000
Dividends by type:		
Equity dividends	30,000	30,000
	30,000	30,000

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.