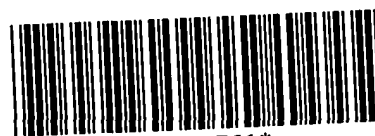


**East Village Dental Limited**  
**Filleted Unaudited Financial Statements**  
**31 March 2018**

FRIDAY



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21/12/2018  
COMPANIES HOUSE

Shah Dodhia & Co  
Chartered accountants  
173 Cleveland Street  
London  
W1T 6QR

# East Village Dental Limited

## Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	5	288,069	330,696
<b>Current assets</b>			
Debtors	6	414,538	84,086
Cash at bank and in hand		128,992	228,457
		543,530	312,543
<b>Creditors: amounts falling due within one year</b>	7	(224,507)	(203,799)
<b>Net current assets</b>		319,023	108,744
<b>Total assets less current liabilities</b>		607,092	439,440
<b>Creditors: amounts falling due after more than one year</b>	8	(199,651)	(208,812)
<b>Provisions</b>		(15,701)	(22,948)
<b>Net assets</b>		391,740	207,680
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		391,640	207,580
<b>Shareholder funds</b>		391,740	207,680

These 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 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 member has not required the company to obtain an audit of its 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 financial statements.

The statement of financial position  
continues on the following page.

The notes on pages 3 to 5 form part of these financial statements.

# **East Village Dental Limited**

## **Statement of Financial Position** *(continued)*

**31 March 2018**

These financial statements were approved by the board of directors and authorised for issue on 19/12/2018, and are signed on behalf of the board by:



Mr N Patel  
Director

Company registration number: 09897733

The notes on pages 3 to 5 form part of these financial statements.

**East Village Dental Limited**  
**Notes to the 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 173 Cleveland Street, London, W1T 6QR, UK.

**2. Statement of compliance**

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

**Revenue recognition**

Turnover shown in the profit and loss account represents private and NHS dental fees receivable during the period.

**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.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

**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:

Fixtures and fittings                      -     25% straight line

# East Village Dental Limited

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

Year ended 31 March 2018

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

#### Financial instruments

Trade and other debtors/creditors

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Debtors and creditors payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash expected to be paid or received, net of impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances.

### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 6 (2017: 6).

### 5. Tangible assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2017 and 31 March 2018	366,219
<b>Depreciation</b>	
At 1 April 2017	35,523
Charge for the year	42,627
<b>At 31 March 2018</b>	<u>78,150</u>
<b>Carrying amount</b>	
At 31 March 2018	<u>288,069</u>
At 31 March 2017	<u>330,696</u>

### 6. Debtors

	2018 £	2017 £
Trade debtors	165,050	55,483
Other debtors	249,488	28,603
	<u>414,538</u>	<u>84,086</u>

Included within debtors of £414,538 due within one year is an amount of £231,913 due from a related undertaking which is due after more than one year.

# East Village Dental Limited

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

Year ended 31 March 2018

### 7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	17	17
Amounts owed to related undertakings	143,776	156,792
Corporation tax	53,843	23,886
Social security and other taxes	1,575	–
Rent free period	14,059	15,168
Pension control account	116	–
Other creditors	11,121	7,936
	<u>224,507</u>	<u>203,799</u>

### 8. Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Director Loan Accounts	<u>199,651</u>	<u>208,812</u>

### 9. Director's advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

	2018		
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mr N Patel	<u>(208,812)</u>	<u>9,161</u>	<u>(199,651)</u>
	2017		
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mr N Patel	<u>–</u>	<u>(208,812)</u>	<u>(208,812)</u>

### 10. Related party transactions

During the year dividends of £10,000 (2017: £NIL) were paid to the director.