REGISTERED NUMBER: 09897733 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2023

for

EVD Stratford Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

EVD Stratford Limited

Company Information
for the Year Ended 31 March 2023

DIRECTORS:	Nilesh Patel Dr Samit Shah
REGISTERED OFFICE:	173 Cleveland Street London W1T 6QR
REGISTERED NUMBER:	09897733 (England and Wales)
ACCOUNTANTS:	Shah Dodhia & Co 173 Cleveland Street London W1T 6QR

Balance Sheet
31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	5		**112,287**		38,415
CURRENT ASSETS					
Debtors	6	**493,520**		1,106,051	
Cash at bank and in hand		**1,913,691**		2,242,471	
		2,407,211		3,348,522	
CREDITORS					
Amounts falling due within one year	7	**291,447**		1,414,237	
NET CURRENT ASSETS			**2,115,764**		1,934,285
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,228,051**		1,972,700
PROVISIONS FOR LIABILITIES			**11,769**		-
NET ASSETS			**2,216,282**		1,972,700
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**2,216,182**		1,972,600
			2,216,282		1,972,700

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 December 2023 and were signed on its behalf by:

Dr Samit Shah - Director

1. STATUTORY INFORMATION

EVD Stratford Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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 preparing the financial statements
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.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

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

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.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

 continued...

3. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2022 - 13) .

5. **TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	64,024	312,019	-	376,043
Additions	-	-	104,187	104,187
At 31 March 2023	64,024	312,019	104,187	480,230
DEPRECIATION				
At 1 April 2022	25,609	312,019	-	337,628
Charge for year	4,268	-	26,047	30,315
At 31 March 2023	29,877	312,019	26,047	367,943
NET BOOK VALUE				
At 31 March 2023	34,147	-	78,140	112,287
At 31 March 2022	38,415	-	-	38,415

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	41,293	63,194
Amounts owed by related undertakings	89,016	860,808
Other debtors	363,211	182,049
	493,520	1,106,051

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Amounts owed to group undertakings	220,543	1,111,644
Taxation and social security	48,471	215,088
Other creditors	22,433	87,505
	291,447	1,414,237

continued...

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
Nilesh Patel		
Balance outstanding at start of year	**31,689**	6,569
Amounts advanced	**8,526**	25,120
Amounts repaid	**-**	-
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**40,215**	31,689
Dr Samit Shah		
Balance outstanding at start of year	**-**	-
Amounts advanced	**26,233**	-
Amounts repaid	**(26,233)**	-
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**-**	-