

**Unaudited Financial Statements**  
**for the Period 1 April 2020 to 31 December 2020**  
**for**  
**Dental Beauty Group Ltd**

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for the period 1 April 2020 to 31 December 2020**

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**Dental Beauty Group Ltd**  
**Company Information**  
**for the period 1 April 2020 to 31 December 2020**

**DIRECTORS:**

A K K Patel  
Dr D I Patel

**REGISTERED OFFICE:**

2 Maple Court  
Davenport Street  
Macclesfield  
Cheshire  
SK10 1JE

**REGISTERED NUMBER:**

11436268 (England and Wales)

**ACCOUNTANTS:**

Bennett Brooks & Co Ltd  
Chartered Accountants  
2 Maple Court  
Davenport Street  
Macclesfield  
Cheshire  
SK10 1JE

**Dental Beauty Group Ltd (Registered number: 11436268)**

**Balance Sheet  
31 December 2020**

	Notes	31.12.20 £	31.3.20 £
<b>FIXED ASSETS</b>			
Tangible assets	4	3,501	1,210
Investments	5	<u>306</u>	<u>255</u>
		<u>3,807</u>	<u>1,465</u>
<b>CURRENT ASSETS</b>			
Debtors	6	1,548,311	1,240,055
Cash at bank		<u>17,452</u>	<u>40,977</u>
		1,565,763	1,281,032
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(1,982,292)</u>	<u>(1,547,766)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(416,529)</u>	<u>(266,734)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(412,722)	(265,269)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(665)</u>	<u>-</u>
<b>NET LIABILITIES</b>		<u>(413,387)</u>	<u>(265,269)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		10	10
Retained earnings		<u>(413,397)</u>	<u>(265,279)</u>
		<u>(413,387)</u>	<u>(265,269)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2020 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7 September 2021 and were signed on its behalf by:

Dr D I Patel - Director

**Notes to the Financial Statements  
for the period 1 April 2020 to 31 December 2020**

**1. STATUTORY INFORMATION**

Dental Beauty Group Ltd 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**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 period 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 6 (2020 - 5) .

Notes to the Financial Statements - continued  
for the period 1 April 2020 to 31 December 2020

## 4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020	1,576
Additions	<u>2,688</u>
At 31 December 2020	<u>4,264</u>
<b>DEPRECIATION</b>	
At 1 April 2020	366
Charge for period	<u>397</u>
At 31 December 2020	<u>763</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>3,501</u>
At 31 March 2020	<u>1,210</u>

## 5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2020	255
Additions	<u>51</u>
At 31 December 2020	<u>306</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>306</u>
At 31 March 2020	<u>255</u>

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

	31.12.20 £	31.3.20 £
Trade debtors	-	13,341
Other debtors	<u>1,548,311</u>	<u>1,226,714</u>
	<u>1,548,311</u>	<u>1,240,055</u>

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

	31.12.20 £	31.3.20 £
Trade creditors	17,377	45,854
Taxation and social security	9,942	4,867
Other creditors	<u>1,954,973</u>	<u>1,497,045</u>
	<u>1,982,292</u>	<u>1,547,766</u>

**Notes to the Financial Statements - continued  
for the period 1 April 2020 to 31 December 2020**

**8. RELATED PARTY DISCLOSURES**

At the reporting date the company was owed £119,308 by Dental Beauty Dulwich Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £80,354 by Dental Beauty Feltham Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £68,891 by Dental Beauty Mottingham Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £42,352 by Dental Beauty Northfields Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £95,700 by Dental Beauty Romford Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £49,132 by Dental Beauty Forest Hill Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £523,620 by DBG 3 Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £186,345 by DBG C Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £120 by DBG Northfields Endo Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £75,143 by DBG 2 Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £28 by IKP Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £3,374 by A Silan, a related party. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £297 by Vivekent Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £664 by Apex Endodontics Limited, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £5,563 by The Dental Lounge Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £3,051 by Patiali Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £255,979 by DBG 4 Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £12,365 by Dental Beauty Basildon Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £6,842 by Dental Beauty Bromley Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company was owed £3,787 by Dental Beauty Croydon Ltd, a related company. The loan is unsecured, interest free and payable on demand.

At the reporting date the company owed £186,001 to The Dental Lounge Limited, a related company. The loan is unsecured, interest free and payable on demand.

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.