

COMPANY REGISTRATION NUMBER: 12377478

**KABRA HOLDINGS LIMITED**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**31 December 2020**

# KABRA HOLDINGS LIMITED

## STATEMENT OF FINANCIAL POSITION

31 December 2020

		31 Dec 20	
	Note	£	£
<b>FIXED ASSETS</b>			
Investments	4		300
<b>CREDITORS: amounts falling due within one year</b>	5	200	
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<b>NET CURRENT LIABILITIES</b>			200
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			100
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<b>CAPITAL AND RESERVES</b>			
Called up share capital			100
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<b>SHAREHOLDERS FUNDS</b>			100
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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 Section 1A of 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 period ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 20 December 2021 , and are signed on behalf of the board by:

Dr A Kabra

Director

Mrs S Dutta

Director

Company registration number: 12377478

# **KABRA HOLDINGS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 25 DECEMBER 2019 TO 31 DECEMBER 2020**

### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 104 Welton Road, Brough, HU15 1BH.

### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### **3. ACCOUNTING POLICIES**

#### **(a) Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **(b) Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

#### **(c) Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### **(d) Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### 4. INVESTMENTS

	Shares in group undertakings £
<b>Cost</b>	
At 25 December 2019	—
Additions	300
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<b>At 31 December 2020</b>	<b>300</b>
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<b>Impairment</b>	
At 25 December 2019 and 31 December 2020	—
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<b>Carrying amount</b>	
At 31 December 2020	300
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The fixed asset investment represents the cost of acquiring 100% of the issued share capital of Cosmetic & Family Dentistry Limited, Beverley House Dental Practice Limited and Wansbeck Dental Limited.

The Companies are trading Companies registered in England and Wales.

Under the provision of section 398 of the Companies Act 2006, the company is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the company as a single entity.

#### 5. CREDITORS: amounts falling due within one year

	31 Dec 20 £
Directors current account	200
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#### 6. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemptions provided in FRS 102 from reporting transactions between wholly owned members of the group. During the period the directors loaned the company £ 200 , this loan is interest free and repayable upon 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.