

Scottish Centre for Excellence in Dentistry Limited

**Annual report and unaudited financial statements
for the period ended 30 September 2021**

Registered number SC316426

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Scottish Centre for Excellence in Dentistry Limited

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Scottish Centre for Excellence in Dentistry Limited

Directors' report

The Directors present their annual report on the affairs of the Company, together with the financial statements, for the period ended 30 September 2021. The Company registration number is SC316426.

This report has been prepared taking advantage of the exemptions for small companies within Part 15 of the Companies Act 2006.

Principal activity

The Company did not trade during the year and was classified as dormant.

Dividends

The Company has not paid any dividends during the year (2020: £608,718). The Directors do not recommend payment of a final dividend (2020: £nil).

Directors

The Directors, who served throughout the year and subsequently, were as follows:

Dr Mark Hamburger
Dr Rebecca Sadler
Christopher Cohen

Going concern

The company ceased to trade during the prior period. As required by IAS1 – Presentation of Financial Statements, the directors have prepared the financial statement on a basis other than that of a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

Approved by the Board and signed on its behalf by:



Christopher Cohen
Director

Scottish Centre for Excellence in Dentistry Limited

Directors' responsibilities statement

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Scottish Centre for Excellence in Dentistry Limited

Statement of Financial Position

As at 30 September 2021

		2021	2020
	Note	£	£
ASSETS			
Current assets			
Debtors	4	2	2
Net assets		2	2
Capital and reserves			
Called up share capital	5	2	2
Shareholders' funds		2	2

The notes on pages 5 to 6 form part of these financial statements.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the period ended 30 September 2021 the Company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies. An intermediate parent company (Menthe Investments S.à.r.l., incorporated in Luxembourg, registration number B225818) has guaranteed the liabilities of the Company.

The member has not required the Company to obtain an audit of its accounts for the year 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 accounts.

The financial statements of Scottish Centre for Excellence in Dentistry Limited (registered number SC316426) were approved by the Board of Directors and authorised for issue on 22 June 2022 and were signed on its behalf by:



Christopher Cohen
Director

Scottish Centre for Excellence in Dentistry Limited

Statement of Changes in Equity

For the period ended 30 September 2021

	Note	Called-up share capital £	Retained Earnings £	Total £
At 5 October 2019	5	2	608,718	608,720
Dividend		-	(608,718)	(608,718)
At 30 September 2020		<u>2</u>	<u>-</u>	<u>2</u>
At 1 October 2020		2	-	2
Total comprehensive income for the year		<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2021		<u>2</u>	<u>-</u>	<u>2</u>

The notes on pages 5 to 6 form part of these financial statements.

Scottish Centre for Excellence in Dentistry Limited

Notes to the financial statements

As at 30 September 2021

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the current period and preceding period.

General information and basis of accounting

Scottish Centre for Excellence in Dentistry Limited is a privately-owned company limited by shares incorporated in England under the Companies Act. The registered address is 12 Hope Street, Edinburgh, United Kingdom, EH2 4DB.

The financial statements have been prepared in accordance with FRS 102 Section 1A – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The functional currency of Scottish Centre for Excellence in Dentistry Limited is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

Going concern

The Company ceased to trade during the prior financial year. As required by IAS1 – Presentation of Financial Statements, management has prepared the financial statements on a basis other than that of going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. There are no estimates or assumptions applied to the carrying amounts of assets and liabilities.

3. Employees

There are no employees of the company (2020: None).

The Directors were remunerated by another group company. It was not practicable to determine which part of their remuneration relates to services to the Company.

4. Debtors

	2021	2020
	£	£
Amounts due from group companies	2	2
	2	2

5. Called up share capital

	2021	2020
	£	£
Authorised and called up shares		
200 Ordinary shares of £0.01 each	2	2
	2	2

Scottish Centre for Excellence in Dentistry Limited

Notes to the financial statements

For the period ended 30 September 2021

6. Immediate and ultimate parent company

The Company is a wholly-owned subsidiary of Portman Healthcare Limited, incorporated in England (registered address The Port, Rosehill, New Barn Lane, Cheltenham, Gloucestershire, GL52 3LZ.)

Menthe Investments S.à.r.l. (registered address 21 Rue Glesener, L-1631 Luxembourg) is the smallest group preparing consolidated accounts which include Scottish Centre for Excellence in Dentistry Limited for the period ended 30 September 2021. Copies of these consolidated financial statements can be obtained from Portman Healthcare (Group) Limited, The Port, Rosehill, New Barn Lane, Cheltenham, Gloucestershire, GL52 3LZ

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The ultimate parent company and controlling party is Core Equity Holdings LP (registered address 4th Floor, Harbour Place, George Town, KY1-1002, Cayman Islands).