

Registered number
08058803

Bawtry Dental Cosmetic & Implant Clinic Ltd

Filleted Accounts

30 April 2023

Bawtry Dental Cosmetic & Implant Clinic Ltd**Registered number:** 08058803**Balance Sheet****as at 30 April 2023**

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	3	950	950
Tangible assets	4	832,245	1,179,189
		<u>833,195</u>	<u>1,180,139</u>
Current assets			
Stocks		27,600	-
Debtors	5	69,000	5,000
Investments held as current assets	6	27,400	27,400
Cash at bank and in hand		6,875	121,677
		<u>130,875</u>	<u>154,077</u>
Creditors: amounts falling due within one year	7	(10,483)	(346,580)
Net current assets/(liabilities)		<u>120,392</u>	<u>(192,503)</u>
Net assets		<u>953,587</u>	<u>987,636</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		953,487	987,536
Shareholders' funds		<u>953,587</u>	<u>987,636</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Dr Ihsan Khaliq

Director

Approved by the board on 9 October 2023

Bawtry Dental Cosmetic & Implant Clinic Ltd
Notes to the Accounts
for the year ended 30 April 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

2023	2022
Number	Number

Average number of persons employed by the company	<u>2</u>	<u>2</u>
---	----------	----------

3 Intangible fixed assets

£

Goodwill:

Cost

At 1 May 2022	<u>950</u>
At 30 April 2023	<u>950</u>

Amortisation

At 30 April 2023	<u>-</u>
------------------	----------

Net book value

At 30 April 2023	<u>950</u>
At 30 April 2022	<u>950</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Property improvements	Total
	£	£	£	£
Cost				
At 1 May 2022	978,195	207,403	119,115	1,304,713
Disposals	(330,232)	-	-	(330,232)
At 30 April 2023	<u>647,963</u>	<u>207,403</u>	<u>119,115</u>	<u>974,481</u>
Depreciation				
At 1 May 2022	-	109,869	15,655	125,524
Charge for the year	-	11,539	5,173	16,712
At 30 April 2023	<u>-</u>	<u>121,408</u>	<u>20,828</u>	<u>142,236</u>
Net book value				
At 30 April 2023	<u>647,963</u>	<u>85,995</u>	<u>98,287</u>	<u>832,245</u>
At 30 April 2022	<u>978,195</u>	<u>97,534</u>	<u>103,460</u>	<u>1,179,189</u>

5 Debtors

2023
£

2022
£

Other debtors	<u>69,000</u>	<u>5,000</u>
---------------	---------------	--------------

6 Investments held as current assets

2023
£

2022
£

Fair value

Unlisted investments	27,400	27,400
----------------------	--------	--------

7 Creditors: amounts falling due within one year**2023****2022****£****£**

Taxation and social security costs

9,083

22,492

Other creditors

1,400

324,088

10,483

346,580

8 Other information

Bawtry Dental Cosmetic & Implant Clinic Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Bawtry Dental Clinic

Doncaster Road

Doncaster

DN10 6NE

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.