REGISTERED NUMBER: 07055421 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 October 2022

for

Just Smile Limited

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for the Year Ended 30 October 2022

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Company Information
for the Year Ended 30 October 2022

DIRECTOR:	D J Rees
REGISTERED OFFICE:	Grove House 1 Grove Place Bedford Bedfordshire MK40 3JJ
REGISTERED NUMBER:	07055421 (England and Wales)
ACCOUNTANTS:	Thompsons Accountancy Services Limited Chartered Accountants Grove House 1 Grove Place Bedford Bedfordshire MK40 3JJ

Statement of Financial Position
30 October 2022

	Notes	30.10.22 £	£	30.10.21 £	£
FIXED ASSETS					
Tangible assets	5		**115,242**		160,855
CURRENT ASSETS					
Debtors	6	**61,213**		66,546	
Cash at bank		**111,611**		116,145	
		172,824		182,691	
CREDITORS					
Amounts falling due within one year	7	**120,950**		88,293	
NET CURRENT ASSETS			**51,874**		94,398
TOTAL ASSETS LESS CURRENT LIABILITIES			**167,116**		255,253
PROVISIONS FOR LIABILITIES			**15,535**		30,562
NET ASSETS			**151,581**		224,691
CAPITAL AND RESERVES					
Alloted, called up and fully paid share capital			**100**		100
Retained earnings			**151,481**		224,591
SHAREHOLDERS' FUNDS			**151,581**		224,691

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 October 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 notes form part of these financial statements

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Statement of Financial Position - continued
30 October 2022

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 director and authorised for issue on 24 May 2023 and were signed by:

D J Rees - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Just Smile 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 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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation
Taxation for the year 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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3. ACCOUNTING POLICIES - continued

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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2021 - 8) .

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 31 October 2021	**259,370**	**1,098**	**37,313**	**5,750**	**303,531**
Additions	**-**	**1,300**	**15,495**	**1,552**	**18,347**
At 30 October 2022	**259,370**	**2,398**	**52,808**	**7,302**	**321,878**
DEPRECIATION					
At 31 October 2021	**121,963**	**532**	**16,657**	**3,524**	**142,676**
Charge for year	**53,694**	**222**	**8,272**	**1,772**	**63,960**
At 30 October 2022	**175,657**	**754**	**24,929**	**5,296**	**206,636**
NET BOOK VALUE					
At 30 October 2022	**83,713**	**1,644**	**27,879**	**2,006**	**115,242**
At 30 October 2021	137,407	566	20,656	2,226	160,855

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.10.22 £	30.10.21 £
Trade debtors	**61,213**	66,546

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.10.22 £	30.10.21 £
Trade creditors	**7,757**	5,002
Tax	**-**	16,615
VAT	**44,137**	30,315
Other creditors	**147**	282
Directors' current accounts	**9,088**	10,528
Accruals and deferred income	**59,821**	25,551
	120,950	88,293

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.