

**DENTACARE WEST SWINDON LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Dentalcare West Swindon Ltd
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Dentalcare West Swindon Ltd
Balance Sheet
As At 31 March 2024

Registered number: 11367708

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		223,916		220,523
			223,916		220,523
CURRENT ASSETS					
Stocks	5	2,500		-	
Debtors	6	616,219		51,040	
Cash at bank and in hand		3,544		5,243	
			622,263		56,283
Creditors: Amounts Falling Due Within One Year	7	(156,563)		(185,425)	
NET CURRENT ASSETS (LIABILITIES)			465,700		(129,142)
TOTAL ASSETS LESS CURRENT LIABILITIES			689,616		91,381
Creditors: Amounts Falling Due After More Than One Year	8	(846,333)		(386,553)	
NET LIABILITIES			(156,717)		(295,172)
CAPITAL AND RESERVES					
Called up share capital	10	100		100	
Profit and Loss Account		(156,817)		(295,272)	
SHAREHOLDERS' FUNDS			(156,717)		(295,172)

Dentalcare West Swindon Ltd
Balance Sheet (continued)
As At 31 March 2024

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Dr Ranjit DHARWAR

Director

21/08/2024

Dr Rajinder DHARWAR

Director

The notes on pages 3 to 5 form part of these financial statements.

Dentalcare West Swindon Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2024

1. General Information

Dentalcare West Swindon Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11367708. The registered office is C/O Francis Clark LLP Melville Building East, Unit 18, 23 Royal William Yard, Plymouth, Devon, PL1 3GW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Depreciated over the life of the lease
Leasehold	20% reducing balance
Fixtures & Fittings	20% reducing balance

2.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2023: 7)

Dentalcare West Swindon Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

4. Tangible Assets

	Land & Property		Fixtures & Fittings	Total
	Freehold	Leasehold		
	£	£	£	£
Cost				
As at 1 April 2023	55,206	90,070	173,827	319,103
Additions	-	37,180	2,512	39,692
As at 31 March 2024	55,206	127,250	176,339	358,795
Depreciation				
As at 1 April 2023	1,673	32,228	64,679	98,580
Provided during the period	558	13,751	21,990	36,299
As at 31 March 2024	2,231	45,979	86,669	134,879
Net Book Value				
As at 31 March 2024	52,975	81,271	89,670	223,916
As at 1 April 2023	53,533	57,842	109,148	220,523

5. Stocks

	2024	2023
	£	£
Stock	2,500	-

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	37,625	-
Amounts owed by group undertakings	525,275	-
Other debtors	53,319	51,040
	616,219	51,040

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Net obligations under finance lease and hire purchase contracts	24,232	24,232
Trade creditors	107,806	72,710
Other creditors	16,578	85,333
Taxation and social security	7,947	3,150
	156,563	185,425

Dentalcare West Swindon Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

8. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Net obligations under finance lease and hire purchase contracts	32,948	57,180
Amounts owed to group undertakings	813,385	329,373
	<u>846,333</u>	<u>386,553</u>

9. Obligations Under Finance Leases and Hire Purchase

	2024	2023
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	24,232	24,232
Later than one year and not later than five years	32,948	57,180
	<u>57,180</u>	<u>81,412</u>
	<u>57,180</u>	<u>81,412</u>

10. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

11. Ultimate controlling party

The ultimate controlling party are the directors, Dr R S Dharwar and Dr R K Dharwar by virtue of their majority shareholding in Dentalcare Group Limited.

The company's immediate parent is Dentalcare Group Limited, incorporated in United Kingdom.

These financial statements are available upon request from Companies House, Crown Way, Cardiff, CF14 3UZ.

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.