

SMILES UNLIMITED DORSET LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
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SMILES UNLIMITED DORSET LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

DIRECTORS:

Dr S Sah
Dr A Sharma

REGISTERED OFFICE:

24 Landgate
Landgate Chambers
Rye
East Sussex
TN31 7LJ

REGISTERED NUMBER:

12230708 (England and Wales)

ACCOUNTANTS:

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

SMILES UNLIMITED DORSET LIMITED (REGISTERED NUMBER: 12230708)

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	4		236,989		251,352
Tangible assets	5		202,157		<u>242,689</u>
			439,146		<u>494,041</u>
CURRENT ASSETS					
Debtors	6	255,965		164,868	
Cash at bank and in hand		54,524		<u>293,277</u>	
		310,489		<u>458,145</u>	
CREDITORS					
Amounts falling due within one year	7	257,898		<u>298,338</u>	
NET CURRENT ASSETS			52,591		<u>159,807</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			491,737		653,848
CREDITORS					
Amounts falling due after more than one year	8		(271,790)		(304,404)
PROVISIONS FOR LIABILITIES			(50,540)		<u>(60,673)</u>
NET ASSETS			169,407		<u>288,771</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			169,307		<u>288,671</u>
SHAREHOLDERS' FUNDS			169,407		<u>288,771</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

BALANCE SHEET - continued
31 MARCH 2025

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 3 December 2025 and were signed on its behalf by:

Dr S Sah - Director

Dr A Sharma - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATUTORY INFORMATION

Smiles Unlimited Dorset 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.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

TURNOVER

Turnover is from dentistry.

GOODWILL

Goodwill, being the amount paid in connection with the acquisition of a business in 2022, is being amortised evenly over its estimated useful life of twenty years.

INTANGIBLE ASSETS

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 20% on reducing balance
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 Income Statement, 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 balance sheet date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025
2. 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 14 (2024 - 11) .

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 April 2024
and 31 March 2025

287,260

AMORTISATION

At 1 April 2024
Charge for year
At 31 March 2025

35,908

14,363

50,271

NET BOOK VALUE

At 31 March 2025
At 31 March 2024

236,989

251,352

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	221,556	123,670	2,111	347,337
Additions	13,493	-	1,998	15,491
At 31 March 2025	235,049	123,670	4,109	362,828
DEPRECIATION				
At 1 April 2024	67,502	36,159	987	104,648
Charge for year	30,811	21,878	3,334	56,023
At 31 March 2025	98,313	58,037	4,321	160,671
NET BOOK VALUE				
At 31 March 2025	136,736	65,633	(212)	202,157
At 31 March 2024	154,054	87,511	1,124	242,689

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	255,965	164,868

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	70,673	18,634
Hire purchase contracts	15,889	15,889
Trade creditors	43,220	170,459
Taxation and social security	36,046	76,364
Other creditors	92,070	16,992
	<u>257,898</u>	<u>298,338</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans	215,943	232,668
Hire purchase contracts	55,847	71,736
	<u>271,790</u>	<u>304,404</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	136,171	152,896

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2025	2024
Number:	Class:	Nominal value:	£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 March 2025 and 31 March 2024:

	2025	2024
	£	£
Dr S Sah		
Balance outstanding at start of year	(2,479)	-
Amounts advanced	149,639	-
Amounts repaid	(90,000)	(2,479)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>57,160</u>	<u>(2,479)</u>
Dr A Sharma		
Balance outstanding at start of year	(2,479)	-
Amounts advanced	149,639	-
Amounts repaid	(90,000)	(2,479)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>57,160</u>	<u>(2,479)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

The directors loan accounts above were repaid on 6 April 2025.

11. RELATED PARTY DISCLOSURES

In other debtors is an amount of £161,380 owed by Smiles Unlimited Investments Ltd. Both directors are also directors of this company.

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.