

**Edinburgh Endodontic Clinic
Limited Filled Accounts Cover**

Edinburgh Endodontic Clinic Limited

Company No. SC507721

Information for Filing with The Registrar

30 June 2023

Edinburgh Endodontic Clinic
Limited Directors Report Registrar

The Director presents his report and the accounts for the year ended 30 June 2023.

Principal activities

The principal activity of the company during the year under review was dental practice activities.

Director

The Director who served at any time during the year was as follows:

A. Sharma

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

A. Sharma
Director
10 April 2024

**Edinburgh Endodontic Clinic
Limited Balance Sheet Registrar
at 30 June 2023**

Company No. SC507721

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	341,633	359,942
		<u>341,633</u>	<u>359,942</u>
Current assets			
Debtors	5	143,247	-
Cash at bank and in hand		9,826	100,825
		<u>153,073</u>	<u>100,825</u>
Creditors: Amount falling due within one year	6	(24,442)	(43,911)
Net current assets		<u>128,631</u>	<u>56,914</u>
Total assets less current liabilities		<u>470,264</u>	<u>416,856</u>
Creditors: Amounts falling due after more than one year	7	(336,329)	(322,764)
Net assets		<u>133,935</u>	<u>94,092</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account	9	133,835	93,992
Total equity		<u>133,935</u>	<u>94,092</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 June 2023 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 10 April 2024

And signed on its behalf by:

A. Sharma
Director
10 April 2024

Edinburgh Endodontic Clinic
Limited Notes to the Accounts
Registrar
for the year ended 30 June 2023

1 General information

Its registered number is: SC507721

Its registered office is:

18 Easter Steil

Edinburgh

Scotland

EH10 5XE

Its trading address is:

18 Easter Steil

Edinburgh

Scotland

EH10 5XE

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3 Employees

	2023	2022
	Number	Number
The average monthly number of employees (including directors) during the year was:	1	1

4 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation					
At 1 July 2022	350,685	13,600	19,939	-	384,224
At 30 June 2023	350,685	13,600	19,939	-	384,224
Depreciation					
At 1 July 2022	-	10,748	13,534	-	24,282
Charge for the year	-	570	1,281	16,458	18,309
At 30 June 2023	-	11,318	14,815	16,458	42,591
Net book values					
At 30 June 2023	350,685	2,282	5,124	(16,458)	341,633
At 30 June 2022	350,685	2,852	6,405	-	359,942

5 Debtors

	2023 £	2022 £
Other debtors	143,247	-
	<u>143,247</u>	<u>-</u>

6 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	-	22,593
Taxes and social security	18,091	20,418
Loans from directors	5,449	-
Accruals and deferred income	902	900
	<u>24,442</u>	<u>43,911</u>

7 Creditors:

amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	308,143	322,764
Obligations under finance lease and hire purchase contracts	28,186	-
	<u>336,329</u>	<u>322,764</u>

8 Share Capital

One ordinary share at £1 fully paid.

9 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

10 Dividends

	2023	2022
	£	£
Dividends for the period:		
Dividends paid in the period	13,840	98,797
	<u>13,840</u>	<u>98,797</u>
Dividends by type:		
Equity dividends	13,840	98,797
	<u>13,840</u>	<u>98,797</u>

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.