

Unaudited Financial Statements for the Year Ended 31 March 2020

for

Calm & Gentle Dental Care,
Rustington Limited

Contents of the Financial Statements
for the Year Ended 31 March 2020

	Page
Company Information	1
Balance Sheet	2 to 3
Notes to the Financial Statements	4 to 6

Calm & Gentle Dental Care,
Rustington Limited

Company Information
for the Year Ended 31 March 2020

DIRECTOR:

Mr P D Claassen

SECRETARY:

REGISTERED OFFICE:

Third Floor
Scottish Mutual House
27-29 North Street
Hornchurch
Essex
RM11 1RS

REGISTERED NUMBER:

09631014 (England and Wales)

ACCOUNTANTS:

Havard & Associates
Third Floor
Scottish Mutual House
27-29 North Street
Hornchurch
Essex
RM11 1RS

Balance Sheet
31 March 2020

	Notes	31.3.20 £	£	31.3.19 £	£
FIXED ASSETS					
Tangible assets	4	29,389		-	
Investments	5	<u>320,000</u>		<u>320,000</u>	
		349,389		320,000	
CURRENT ASSETS					
Debtors	6	261,898		113,670	
Cash at bank and in hand		<u>385,001</u>		-	
		646,899		113,670	
CREDITORS					
Amounts falling due within one year	7	<u>380,843</u>		<u>147,901</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>266,056</u>		<u>(34,231)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			615,445		285,769
CREDITORS					
Amounts falling due after more than one year	8	<u>443,827</u>		<u>262,107</u>	
NET ASSETS			<u>171,618</u>		<u>23,662</u>
CAPITAL AND RESERVES					
Called up share capital			157,502		105,001
Retained earnings			<u>14,116</u>		<u>(81,339)</u>
SHAREHOLDERS' FUNDS			<u>171,618</u>		<u>23,662</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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 director and authorised for issue on 23 December 2020 and were signed by:

Mr P D Claassen - Director

Notes to the Financial Statements
for the Year Ended 31 March 2020

1. **STATUTORY INFORMATION**

Calm & Gentle Dental Care, Rustington 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 measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 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.

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 5 (2019 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 April 2019	11,029
Additions	29,389
At 31 March 2020	<u>40,418</u>
DEPRECIATION	
At 1 April 2019	
and 31 March 2020	<u>11,029</u>
NET BOOK VALUE	
At 31 March 2020	<u>29,389</u>

5. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 April 2019 and 31 March 2020	<u>320,000</u>
NET BOOK VALUE	
At 31 March 2020	<u>320,000</u>
At 31 March 2019	<u>320,000</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Other debtors	<u>261,898</u>	<u>113,670</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Bank loans and overdrafts	186,052	24,042
Hire purchase contracts	6,720	-
Trade creditors	12,358	-
Taxation and social security	35,391	21,529
Other creditors	<u>140,322</u>	<u>102,330</u>
	<u>380,843</u>	<u>147,901</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

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

	31.3.20	31.3.19
	£	£
Bank loans	372,287	157,107
Hire purchase contracts	19,040	-
Other creditors	52,500	105,000
	<u>443,827</u>	<u>262,107</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>289,216</u>	<u>100,463</u>

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2020 and 31 March 2019:

	31.3.20	31.3.19
	£	£
Mr P D Claassen		
Balance outstanding at start of year	66,244	-
Amounts advanced	94,508	66,244
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>160,752</u>	<u>66,244</u>

Interest was charged on the above loan at 2.5%.

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.