

Company registration number: 07004711

SW Perfectsmile Limited

Unaudited filleted financial statements

31 August 2022

SW Perfectsmile Limited

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SW Perfectsmile Limited**Directors and other information**

Director	S Woff
Secretary	D R Woff
Company number	07004711
Registered office	87 Norwich Drive Upton Wirral CH49 4GJ
Accountant	Hailwood & Co. 392-394 Hoylake Road Moreton Wirral CH46 6DF

SW Perfectsmile Limited

**Chartered accountant's report to the director on the preparation of the
unaudited statutory financial statements of SW Perfectsmile Limited**

Year ended 31 August 2022

As described on the Statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 31 August 2022, as set out on pages 3 to 7.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Hailwood & Co.

Chartered Accountants

392-394 Hoylake Road

Moreton

Wirral

CH46 6DF

28 October 2022

SW Perfectsmile Limited
Statement of financial position
31 August 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5	193		257	
		<u> </u>		<u> </u>	
			193		257
Current assets					
Debtors	6	1,766		1,309	
Cash at bank and in hand		11,313		8,648	
		<u> </u>		<u> </u>	
		13,079		9,957	
Creditors: amounts falling due within one year	7	(13,270)		(10,212)	
		<u> </u>		<u> </u>	
Net current liabilities			(191)		(255)
Total assets less current liabilities			<u> </u>		<u> </u>
			2		2
Net assets			<u> </u>		<u> </u>
			2		2
Capital and reserves			<u> </u>		<u> </u>
Called up share capital			2		2
Shareholders funds			<u> </u>		<u> </u>
			2		2
			<u> </u>		<u> </u>

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 28 October 2022 , and are signed on behalf of the board by:

S Woff

Director

Company registration number: 07004711

SW Perfectsmile Limited**Notes to the financial statements****Year ended 31 August 2022****1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is 87 Norwich Drive, Upton, Wirral, CH49 4GJ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	25 % reducing balance
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2021: 1).

5. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 September 2021 and 31 August 2022	1,217	1,217
	<hr/>	<hr/>
Depreciation		
At 1 September 2021	960	960
Charge for the year	64	64
	<hr/>	<hr/>
At 31 August 2022	1,024	1,024
	<hr/>	<hr/>
Carrying amount		
At 31 August 2022	193	193
	<hr/>	<hr/>
At 31 August 2021	257	257
	<hr/>	<hr/>
6. Debtors		
	2022	2021
	£	£
Trade debtors	1,671	1,214
Other debtors	95	95
	<hr/>	<hr/>
	1,766	1,309
	<hr/>	<hr/>
7. Creditors: amounts falling due within one year		
	2022	2021
	£	£
Corporation tax	3,923	4,203
Other creditors	9,347	6,009
	<hr/>	<hr/>
	13,270	10,212
	<hr/>	<hr/>

8. Controlling party

The company is controlled by the director whose name is shown on the directors report.

9. Directors' advances, credits and guarantees

All movements on directors' advances, credits and guarantees, were as would be expected under normal market conditions, not material in terms of risk or benefits arising and would therefore not influence the users of these accounts when assessing the financial position of the 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.