Company Registration No. 07847511 (England and Wales)

TSJ SMILE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

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UNAUDITED ACCOUNTS
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TSJ SMILE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2020

Director	Dr Sarfraz Khan
Secretary	Mrs Shabnum Khan
Company Number	07847511 (England and Wales)
Registered Office	16 School Street Darfield Barnsley S73 9ET
Accountants	Sigma Chartered Accountants J O Hunter House 409 Bradford Road Huddersfield West Yorkshire HD2 2RB

TSJ SMILE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2020

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	4	965,000	190,000
Tangible assets	5	160,389	23,826
		1,125,389	213,826
Current assets			
Inventories		55,758	60,589
Debtors		186,492	168,068
Cash at bank and in hand		-	79,134
		242,250	307,791
Creditors: amounts falling due within one year		(123,831)	(80,644)
Net current assets		118,419	227,147
Total assets less current liabilities		1,243,808	440,973
Creditors: amounts falling due after more than one year		(1,020,259)	(126,650)
Provisions for liabilities			
Deferred tax		(11,474)	(4,527)
Net assets		212,075	309,796
Capital and reserves			
Called up share capital		60	60
Profit and loss account		212,015	309,736
Shareholders' funds		212,075	309,796

For the year ending 31 March 2020 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 1 March 2021 and were signed on its behalf by

Dr Sarfraz Khan
Director

Company Registration No. 07847511

1 Statutory information

TSJ Smile Limited is a private company, limited by shares, registered in England and Wales, registration number 07847511. The registered office is 16 School Street, Darfield, Barnsley, S73 9ET.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency
The accounts are presented in £ sterling.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% on cost.
Fixtures & fittings	15% on cost.
Computer equipment	25% on cost.

Intangible fixed assets
Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Goodwill, being the amount paid in connection with the acquisition of Darton Dental Practice (£180,000) and Worsbrough Dental Practice (£120,000), is being amortised evenly over it's estimated useful life of 20 years.

Deferred taxation
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Intangible fixed assets	**Total**
	£
Cost	
At 1 April 2019	300,000
Additions	790,000
At 31 March 2020	1,090,000
Amortisation	
At 1 April 2019	110,000
Charge for the year	15,000
At 31 March 2020	125,000
Net book value	
At 31 March 2020	965,000
At 31 March 2019	190,000

5 Tangible fixed assets	**Total**
	£
Cost or valuation	
At 1 April 2019	200,292
Additions	167,754
At 31 March 2020	368,046
Depreciation	
At 1 April 2019	176,466
Charge for the year	31,191
At 31 March 2020	207,657
Net book value	
At 31 March 2020	160,389
At 31 March 2019	23,826

6 Average number of employees

During the year the average number of employees was 63 (2019: 55).