

**TSJ SMILE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

TSJ SMILE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Intangible assets	4	905,000	920,000
Tangible assets	5	1,053,919	781,210
		<u>1,958,919</u>	<u>1,701,210</u>
Current assets			
Inventories		79,375	59,973
Debtors		15,874	16,210
Cash at bank and in hand		237,623	335,774
		<u>332,872</u>	<u>411,957</u>
Creditors: amounts falling due within one year		(592,268)	(666,998)
Net current liabilities		<u>(259,396)</u>	<u>(255,041)</u>
Total assets less current liabilities		1,699,523	1,446,169
Creditors: amounts falling due after more than one year		(517,471)	(544,620)
Provisions for liabilities			
Deferred tax		(7,646)	(8,691)
Net assets		<u>1,174,406</u>	<u>892,858</u>
Capital and reserves			
Called up share capital		60	60
Profit and loss account		1,174,346	892,798
Shareholders' funds		<u>1,174,406</u>	<u>892,858</u>

For the year ending 31 March 2024 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 19 September 2024 and were signed on its behalf by

Dr Sarfraz Khan
Director

Company Registration No. 07847511

TSJ SMILE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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	20% on cost.
Fixtures & fittings	20% 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 its estimated useful life of 20 years.

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FOR THE YEAR ENDED 31 MARCH 2024

4 Intangible fixed assets

	Total £
Cost	
At 1 April 2023	1,090,000
At 31 March 2024	1,090,000
Amortisation	
At 1 April 2023	170,000
Charge for the year	15,000
At 31 March 2024	185,000
Net book value	
At 31 March 2024	905,000
At 31 March 2023	920,000

5 Tangible fixed assets

	Total £
Cost or valuation	
At 1 April 2023	1,062,028
Additions	297,069
At 31 March 2024	1,359,097
Depreciation	
At 1 April 2023	280,818
Charge for the year	24,360
At 31 March 2024	305,178
Net book value	
At 31 March 2024	1,053,919
At 31 March 2023	781,210

6 Average number of employees

During the year the average number of employees was 0 (2023: 0).

