Registration number: 15764914

PREPARED FOR THE REGISTRAR
SUTTON DENTAL PRACTICE HULL LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Sutton Dental Practice Hull Limited

Contents

Sutton Dental Practice Hull Limited

Company Information

Directors	O E Pierce N F Pierce
Registered office	Sutton Dental Practice 11 Wawne Road Sutton-On-Hull Hull HU7 4YG
Accountants	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX

Sutton Dental Practice Hull Limited

(Registration number: 15764914)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Intangible assets	4	763,128	804,378
Tangible assets	5	325,546	259,987
		1,088,674	1,064,365
Current assets			
Stocks		10,000	10,000
Debtors	6	1,206	1,259
Cash at bank and in hand		94,892	60,353
		106,098	71,612
Creditors: Amounts falling due within one year	7	(326,787)	(294,636)
Net current liabilities		(220,689)	(223,024)
Total assets less current liabilities		867,985	841,341
Creditors: Amounts falling due after more than one year	7	(767,358)	(809,098)
Deferred tax liabilities	9	(19,343)	(21,684)
Net assets		81,284	10,559
Capital and reserves			
Called up share capital		100	100
Retained earnings		81,184	10,459
Shareholders' funds		81,284	10,559

For the financial year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 29 April 2026 and signed on its behalf by:

O E Pierce
Director

Sutton Dental Practice Hull Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2026

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
Sutton Dental Practice
11 Wawne Road
Sutton-On-Hull
Hull
HU7 4YG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value.

The presentational currency of the financial statements is Pounds Sterling, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest Pound.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements
No significant judgements have been made by management in preparing these financial statements.

Key sources of estimation uncertainty

No key sources of estimation uncertainty have been identified by management in preparing these financial statements other than those detailed in these accounting policies.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of returns, rebates and discounts and after eliminating sales within the company.
The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in the profit and loss account, except that a charge attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.
The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	**Depreciation method and rate**
Land and buildings	Straight line over 50 years
Furniture, fittings and equipment	Straight line over 4 years

Goodwill

Purchased goodwill is capitalised and written off in equal annual instalments over twenty years. The director believes this is a reasonable estimate of its useful economic life due to the location of the dental practice and consistent patient base.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. All trade debtors are repayable within one year and hence are included at the undiscounted cost of cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the debtors.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and all are repayable within one year and hence are included at the undiscounted amount of cash expected to be paid.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.
Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.
Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification
Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability on the balance sheet. The corresponding dividends relating to the liability component are charged as interest expenses in the profit and loss account.

Recognition and measurement
All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Impairment
Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.
A non financial asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.
The recoverable amount of goodwill is derived from measurement of the present value of the future cash flows of the cash-generating units ('CGUs') of which the goodwill is a part. Any impairment loss in respect of a CGU is allocated first to the goodwill attached to that CGU, and then to other assets within that CGU on a pro-rata basis.
Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised. Where a reversal of impairment occurs in respect of a CGU, the reversal is applied first to the assets (other than goodwill) of the CGU on a pro-rata basis and then to any goodwill allocated to that CGU.
For financial assets carried at amortised cost, the amount of an impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.
For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.
Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year was as follows:

	Year ended 31 March 2026 No.	6 June 2024 to 31 March 2025 No.
Average number of employees	15	16

4 Intangible assets

	Goodwill £	Total £
Cost		
At 1 April 2025	825,003	825,003
At 31 March 2026	825,003	825,003
Amortisation		
At 1 April 2025	20,625	20,625
Amortisation charge for the year	41,250	41,250
At 31 March 2026	61,875	61,875
Carrying amount		
At 31 March 2026	763,128	763,128
At 31 March 2025	804,378	804,378

5 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2025	175,000	96,462	271,462
Additions	78,681	18,470	97,151
At 31 March 2026	253,681	114,932	368,613
Depreciation			
At 1 April 2025	1,750	9,725	11,475
Charge for the year	3,755	27,837	31,592
At 31 March 2026	5,505	37,562	43,067
Carrying amount			
At 31 March 2026	248,176	77,370	325,546
At 31 March 2025	173,250	86,737	259,987

6 Debtors

	2026 £	2025 £
Trade debtors	1,206	1,259

7 Creditors

	Note	2026 £	2025 £
Due within one year			
Loans and borrowings	8	194,081	229,844
Trade creditors		8,593	16,649
Taxation and social security		63,195	18,810
Accruals and deferred income		32,033	4,200
Other creditors		28,885	25,133
		326,787	294,636

	Note	2026 £	2025 £
Due after one year			
Loans and borrowings	8	767,358	809,098

8 Loans and borrowings

Current loans and borrowings

	Note	2026 £	2025 £
Bank borrowings		46,680	28,755
Other borrowings	10	147,401	201,089
		194,081	229,844

Non-current loans and borrowings

	2026 £	2025 £
Bank borrowings	447,358	489,098
Other borrowings	320,000	320,000
	767,358	809,098

The bank borrowings above include a fixed charge over the freehold property of the company.

9 Deferred tax

Deferred tax assets and liabilities

2026	Liability £
Differences between accumulated depreciation and capital allowances	19,343

2025	Liability £
Differences between accumulated depreciation and capital allowances	21,684

10 Related party transactions

Transactions with directors

During the period, the company repaid £53,688 to the director (2025: received £201,089 from the director). The amount due to the director at 31 March 2026 was £147,401 (2025: £201,089). This loan is interest free and is repayable on demand.