

**Registered Number:04824297**

**England and Wales**

**Dent Specialist Ltd**

**Unaudited Financial Statements**

**For the year ended 30 September 2018**

**Dent Specialist Ltd**

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**Statement of Financial Position  
As at 30 September 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Property, plant and equipment	3	9,599	14,611
		<b>9,599</b>	<b>14,611</b>
<b>Current assets</b>			
Trade and other receivables	4	12,081	7,353
Cash and cash equivalents		88,110	73,184
		<b>100,191</b>	<b>80,537</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(16,788)	(11,341)
<b>Net current assets</b>		<b>83,403</b>	<b>69,196</b>
<b>Total assets less current liabilities</b>		<b>93,002</b>	<b>83,807</b>
<b>Net assets</b>		<b>93,002</b>	<b>83,807</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		92,902	83,707
<b>Shareholders' funds</b>		<b>93,002</b>	<b>83,807</b>

For the year ended 30 September 2018 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 of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 30 November 2018 and were signed by:

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Paul Martin Director

# Dent Specialist Ltd

## Notes to the Financial Statements For the year ended 30 September 2018

### Statutory Information

Dent Specialist Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 04824297.

Registered address:  
8 Hardcastle Gardens  
Bradshaw  
Bolton  
BL2 4NZ

The presentation currency is £ sterling.

### 1. Accounting policies

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

#### Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of 5 years.

#### Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful

lives on the following basis:

Plant and machinery	25% Straight line
Computer equipment	25% Straight line
Motor vehicles	25% Straight line
Fixtures and fittings	15% Straight line

#### Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

# Dent Specialist Ltd

## Notes to the Financial Statements Continued For the year ended 30 September 2018

### 2. Intangible fixed assets

	Goodwill
<b>Cost or valuation</b>	£
At 01 October 2017	5,000
At 30 September 2018	<b>5,000</b>
<b>Amortisation</b>	
At 01 October 2017	5,000
At 30 September 2018	<b>5,000</b>
<b>Net book value</b>	
At 30 September 2018	-
At 30 September 2017	-

### 3. Property, plant and equipment

	Plant and machinery	Motor vehicles	Fixtures and fittings	Computer equipment	Total
<b>Cost or valuation</b>	£	£	£	£	£
At 01 October 2017	5,768	57,876	3,014	6,704	73,362
Additions	840	-	-	-	840
At 30 September 2018	<b>6,608</b>	<b>57,876</b>	<b>3,014</b>	<b>6,704</b>	<b>74,202</b>
<b>Provision for depreciation and impairment</b>					
At 01 October 2017	5,138	45,339	2,289	5,985	58,751
Charge for year	630	4,179	324	719	5,852
At 30 September 2018	<b>5,768</b>	<b>49,518</b>	<b>2,613</b>	<b>6,704</b>	<b>64,603</b>
<b>Net book value</b>					
At 30 September 2018	<b>840</b>	<b>8,358</b>	<b>401</b>	-	<b>9,599</b>
At 30 September 2017	<b>630</b>	<b>12,537</b>	<b>725</b>	<b>719</b>	<b>14,611</b>

### 4. Trade and other receivables

	2018	2017
	£	£
Trade debtors	12,081	7,353

## Dent Specialist Ltd

### Notes to the Financial Statements Continued For the year ended 30 September 2018

#### 5. Trade and other payables: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	-	76
Taxation and social security	15,102	9,707
Other creditors	1,686	1,558
	<b>16,788</b>	<b>11,341</b>

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.