

Registered Number: 04824297

England and Wales

Dent Specialist Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2016

Dent Specialist Ltd
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Dent Specialist Ltd
Abbreviated Balance Sheet
As at 30 September 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	2,001	1,119
		2,001	1,119
Current assets			
Debtors		9,148	13,110
Cash at bank and in hand		63,889	65,139
		73,037	78,249
Creditors: amounts falling due within one year		(16,696)	(17,367)
Net current assets		56,341	60,882
Total assets less current liabilities		58,342	62,001
Net assets		58,342	62,001
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		58,242	61,901
Shareholders funds		58,342	62,001

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the board of directors

Paul Martin Director

Date approved by the board: 29 December 2016

Dent Specialist Ltd
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2016

1 Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

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

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 5 years.

Tangible fixed assets

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

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Dent Specialist Ltd
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2016

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 October 2015	54,367
Additions	1,439
At 30 September 2016	55,806
Depreciation	
At 01 October 2015	53,248
Charge for year	557
At 30 September 2016	53,805
Net book values	
At 30 September 2016	2,001
At 30 September 2015	1,119

3 Share capital

	2016	2015
Allotted called up and fully paid	£	£
100 Class A shares of £1.00 each	100	100
	100	100

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