

Registered Number: 04824297

England and Wales

Dent Specialist Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2012

Dent Specialist Ltd
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Dent Specialist Ltd
Abbreviated Balance Sheet
As at 30 September 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets	6	2,000	3,000
Tangible assets	7	12,434	23,555
		14,434	26,555
Current assets			
Debtors	8	9,631	11,611
Cash at bank and in hand		15,476	11,357
		25,107	22,968
Creditors: amounts falling due within one year	9	(17,961)	(24,939)
Net current assets		7,146	(1,971)
Total assets less current liabilities		21,580	24,584
Creditors: amounts falling due after more than one year	10	-	(3,773)
Net assets		21,580	20,811
Capital and reserves			
Called up share capital	11	100	100
Profit and loss account		21,480	20,711
Shareholders funds		21,580	20,811

For the year ended 30 September 2012 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: 31 December 2012

Dent Specialist Ltd
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2012

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 April 2008).

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 2012

6 Intangible fixed assets

**Intangible
fixed assets**

Cost or valuation	£
At 01 October 2011	5,000
At 30 September 2012	5,000
Amortisation	
At 01 October 2011	2,000
Charge for year	1,000
At 30 September 2012	3,000
Net Book Values	
At 30 September 2012	2,000
At 30 September 2011	3,000

7 Tangible fixed assets

**Tangible fixed
assets**

Cost or valuation	£
At 01 October 2011	52,013
Additions	1,037
At 30 September 2012	53,050
Depreciation	
At 01 October 2011	28,458
Charge for year	12,158
At 30 September 2012	40,616
Net book values	
At 30 September 2012	12,434
At 30 September 2011	23,555

11 Share capital

	2012	2011
Allotted called up and fully paid	£	£
100 Class A shares of £1.00 each	100	100
	100	100

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.