

Company registration number 00822579 (England and Wales)

**BRIAN DENT LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# **BRIAN DENT LIMITED**

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# BRIAN DENT LIMITED

## BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	3		80,962		91,536
<b>Current assets</b>					
Stocks		14,690		13,950	
Debtors	4	672,430		525,647	
Cash at bank and in hand		711,356		593,997	
		<u>1,398,476</u>		<u>1,133,594</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(555,614)</u>		<u>(394,167)</u>	
<b>Net current assets</b>			<u>842,862</u>		<u>739,427</u>
<b>Total assets less current liabilities</b>			<u>923,824</u>		<u>830,963</u>
<b>Creditors: amounts falling due after more than one year</b>	6		(27,202)		-
<b>Provisions for liabilities</b>			<u>(20,241)</u>		<u>(17,392)</u>
<b>Net assets</b>			<u><u>876,381</u></u>		<u><u>813,571</u></u>
<b>Capital and reserves</b>					
Called up share capital	7		2,003		2,003
Profit and loss reserves			<u>874,378</u>		<u>811,568</u>
<b>Total equity</b>			<u><u>876,381</u></u>		<u><u>813,571</u></u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 January 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

**BRIAN DENT LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 JANUARY 2022**

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The financial statements were approved by the board of directors and authorised for issue on 21 September 2022 and are signed on its behalf by:

C E Dinsdale  
**Director**

**Company Registration No. 00822579**

# BRIAN DENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

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### 1 Accounting policies

#### Company information

Brian Dent Limited is a private company limited by shares incorporated in England and Wales. The registered office is Littlemoor Mill, Whalley Road, Clitheroe, Lancashire, BB7 1PW.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The directors are not aware of any material uncertainties affecting the company and consider that the company will have sufficient resources to continue trading for the foreseeable future. As a result the directors have continued to adopt the going concern basis in preparing the financial statements.

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services provided net of VAT and trade discounts.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% Straight line for two years, then reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BRIAN DENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# BRIAN DENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

### 1 Accounting policies

(Continued)

#### *Deferred tax*

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

#### 1.10 Retirement benefits

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

#### 1.11 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

During the year, government grants of £9,182 received in respect of the Coronavirus pandemic were released to the profit and loss account.

### 2 Employees

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

	2022 Number	2021 Number
Total	22	22

# BRIAN DENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

### 3 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 1 February 2021	188,750
Additions	95,250
Disposals	(188,750)
	<hr/>
At 31 January 2022	95,250
	<hr/>
<b>Depreciation and impairment</b>	
At 1 February 2021	97,214
Depreciation charged in the year	14,288
Eliminated in respect of disposals	(97,214)
	<hr/>
At 31 January 2022	14,288
	<hr/>
<b>Carrying amount</b>	
At 31 January 2022	80,962
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At 31 January 2021	91,536
	<hr/>

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts.

	2022 £	2021 £
Plant and machinery	80,962	-
	<hr/>	<hr/>

### 4 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	592,809	448,807
Other debtors	79,621	76,840
	<hr/>	<hr/>
	672,430	525,647
	<hr/>	<hr/>



# BRIAN DENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

### 5 Creditors: amounts falling due within one year

	2022 £	2021 £
Obligations under finance leases	28,024	-
Trade creditors	88,141	99,011
Amounts owed to group undertakings	300,000	160,000
Taxation and social security	114,063	123,583
Other creditors	3,278	3,278
Accruals and deferred income	22,108	8,295
	<u>555,614</u>	<u>394,167</u>

Net obligations under finance lease and hire purchase contracts are secured by fixed charges on the assets concerned.

### 6 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Obligations under finance leases	27,202	-
	<u>27,202</u>	<u>-</u>

### 7 Called up share capital

	2022 Number	2021 Number	2022 £	2021 £
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
A Ordinary shares of £1 each	2,000	2,000	2,000	2,000
B Ordinary shares of £1 each	1	1	1	1
C Ordinary shares of £1 each	2	2	2	2
	<u>2,003</u>	<u>2,003</u>	<u>2,003</u>	<u>2,003</u>

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