

REGISTERED NUMBER 2291223 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008

FOR

BDS DENTAL EQUIPMENT LIMITED

THURSDAY



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23/10/2008

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**BDS DENTAL EQUIPMENT LIMITED**

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**FOR THE YEAR ENDED 31ST MARCH 2008**

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**BDS DENTAL EQUIPMENT LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

**DIRECTOR**

J J BOWDEN

**SECRETARIES**

**REGISTERED OFFICE:**

2B CEDAR HOUSE  
STANLEY ROAD  
STAIRFOOT  
BARNSELY  
SOUTH YORKSHIRE  
S70 3PG

**REGISTERED NUMBER:**

2291223 (England and Wales)

**ACCOUNTANTS**

SEAMAN HERBERT & CO  
ACCOUNTANTS  
38 DONCASTER ROAD  
BARNSELY  
SOUTH YORKSHIRE  
S70 1TL

**BDS DENTAL EQUIPMENT LIMITED****ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2008**

	Notes	2008 £	2007 £
<b>FIXED ASSETS</b>			
Tangible assets	2	40,988	45,178
<b>CURRENT ASSETS</b>			
Stocks		58,638	79,481
Debtors		186,537	130,792
Cash at bank		37,282	1,471
		<u>282,457</u>	<u>211,744</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	147,358	85,324
<b>NET CURRENT ASSETS</b>		<u>135,099</u>	<u>126,420</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>176,087</u>	<u>171,598</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(8,070)	(9,629)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(5,022)</u>	<u>(4,607)</u>
<b>NET ASSETS</b>		<u><u>162,995</u></u>	<u><u>157,362</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	600	600
Profit and loss account		162,395	156,762
<b>SHAREHOLDERS' FUNDS</b>		<u><u>162,995</u></u>	<u><u>157,362</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st March 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

**BDS DENTAL EQUIPMENT LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**31ST MARCH 2008**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on 14th October 2008 and were signed by

A handwritten signature in black ink, appearing to be 'I. Bowden', written over the printed name.

I. BOWDEN - Director

The notes form part of these abbreviated accounts

**BDS DENTAL EQUIPMENT LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Turnover**

Turnover represents net invoiced sales of goods excluding value added tax

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Improvements to property	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

**2 TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1st April 2007	<b>69,120</b>
Additions	<b>19,105</b>
Disposals	<b>(20,785)</b>
	<hr/>
At 31st March 2008	<b>67,440</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1st April 2007	<b>23,942</b>
Charge for year	<b>6,944</b>
Eliminated on disposal	<b>(4,434)</b>
	<hr/>
At 31st March 2008	<b>26,452</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31st March 2008	<b>40,988</b>
	<hr/> <hr/>
At 31st March 2007	<b>45,178</b>
	<hr/> <hr/>



**BDS DENTAL EQUIPMENT LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

**3 CREDITORS**

The following secured debts are included within creditors

	2008	2007
	£	£
Bank overdraft	-	13 164
Hire purchase	14,746	16 480
	<u>14,746</u>	<u>29 644</u>

**4 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	2008	2007
			£	£
500	ORDINARY "A"	£1	500	500
500	ORDINARY "B"	£1	500	500
			<u>1,000</u>	<u>1 000</u>

Allotted issued and fully paid Number	Class	Nominal value	2008	2007
			£	£
500	ORDINARY "A"	£1	500	500
100	ORDINARY "B"	£1	100	100
			<u>600</u>	<u>600</u>

**5 RELATED PARTY DISCLOSURES**

During the year the company traded with the following related parties

Mr J J Bowden - a director of the company

Cedar Manufacturing Ltd - a company controlled by Mr J J Bowden

Transactions were on normal commercial terms and as follows

Rent of premises from Mr J J Bowden £6 600 (2007 £6 600)

Purchases from Cedar Manufacturing Ltd £169,823 (2007 £123,289)

The following amounts were owed to/(due from) the company at the year end

Cedar Manufacturing - trading account £(13,160) (2007 £(18 497))

Cedar Manufacturing - loan £59,628 (2007 £59,628)

Mr J J Bowden has a controlling interest in the company by holding 100% of the total issued share capital