

REGISTERED NUMBER: 02291223 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

**FOR**

**BDS DENTAL EQUIPMENT LIMITED**

SATURDAY



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18/06/2011

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COMPANIES HOUSE

**BDS DENTAL EQUIPMENT LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2011**

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**BDS DENTAL EQUIPMENT LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2011**

**DIRECTOR:** J J BOWDEN

**SECRETARIES**

**REGISTERED OFFICE:** 2B CEDAR HOUSE  
STANLEY ROAD  
STAIRFOOT  
BARNSELY  
SOUTH YORKSHIRE  
S70 3PG

**REGISTERED NUMBER:** 02291223 (England and Wales)

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

**BDS DENTAL EQUIPMENT LIMITED****ABBREVIATED BALANCE SHEET**  
**31 MARCH 2011**

	Notes	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	2	18,152	21,009
<b>CURRENT ASSETS</b>			
Stocks		90,858	107,696
Debtors		126,729	131,791
Cash at bank		351	2,101
		<u>217,938</u>	<u>241,588</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>109,393</u>	<u>126,599</u>
<b>NET CURRENT ASSETS</b>		<u>108,545</u>	<u>114,989</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>126,697</u>	<u>135,998</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		(3,413)	(7 136)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(3,812)</u>	<u>(4,412)</u>
<b>NET ASSETS</b>		<u><u>119,472</u></u>	<u><u>124,450</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	600	600
Profit and loss account		<u>118,872</u>	<u>123,850</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>119,472</u></u>	<u><u>124,450</u></u>

The notes form part of these abbreviated accounts

**BDS DENTAL EQUIPMENT LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2011**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps 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 Sections 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

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 10 June 2011 and were signed by

A handwritten signature in black ink, appearing to be 'JJ Bowden', written over a horizontal line.

J J BOWDEN - Director

The notes form part of these abbreviated accounts

**BDS DENTAL EQUIPMENT LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2011**

**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 April 2008)

**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
Computer equipment	- 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 1 April 2010	<b>43,132</b>
Additions	<b>850</b>
	<hr/>
At 31 March 2011	<b>43,982</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2010	<b>22,123</b>
Charge for year	<b>3,707</b>
	<hr/>
At 31 March 2011	<b>25,830</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2011	<b>18,152</b>
	<hr/> <hr/>
At 31 March 2010	<b>21,009</b>
	<hr/> <hr/>

**3 CREDITORS**

Creditors include an amount of £33,766 (2010 - £25,215) for which security has been given

**BDS DENTAL EQUIPMENT LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2011**

**4 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid		Nominal value	2011	2010
Number	Class		£	£
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 (2010 £6,600)

Purchases from Cedar Manufacturing Ltd £123,704 (2010 £165,942)

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

Cedar Manufacturing - trading account £(26,475) (2010 £(35,178))

Cedar Manufacturing - loan £61,609 (2010 £61,609)

Mr J J Bowden has given a £40000 personal guarantee to the company bankers

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