

Registered Number 04336478

DENT EXPERTS LIMITED

Abbreviated Accounts

31 March 2013

Abbreviated Balance Sheet as at 31 March 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	4,352	4,985
		<u>4,352</u>	<u>4,985</u>
Current assets			
Debtors		13,103	11,220
		<u>13,103</u>	<u>11,220</u>
Creditors: amounts falling due within one year	3	(24,767)	(17,819)
Net current assets (liabilities)		<u>(11,664)</u>	<u>(6,599)</u>
Total assets less current liabilities		<u>(7,312)</u>	<u>(1,614)</u>
Creditors: amounts falling due after more than one year	3	(15,925)	(24,307)
Total net assets (liabilities)		<u>(23,237)</u>	<u>(25,921)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(23,337)	(26,021)
Shareholders' funds		<u>(23,237)</u>	<u>(25,921)</u>

- For the year ending 31 March 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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.

Approved by the Board on 2 December 2013

And signed on their behalf by:

Kenneth Smith, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 25% reducing balance

Motor vehicles - 25% reducing balance

Other accounting policies

Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

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

Pensions

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

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Going concern

The balance sheet shows the company has net liabilities. However, the directors consider it appropriate to prepare the accounts on a going concern basis as they and the holding company will support the company for the foreseeable future.

2 Tangible fixed assets

	£
Cost	
At 1 April 2012	10,028
Additions	817
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>10,845</u>
Depreciation	
At 1 April 2012	5,043
Charge for the year	1,450
On disposals	-
At 31 March 2013	<u>6,493</u>
Net book values	
At 31 March 2013	<u>4,352</u>
At 31 March 2012	<u>4,985</u>

Included above are motro vehicles held under finance leases or hire purchase contracts as follows:

Net book value

2013: £3,586

2012: £4,781

Depreciation

2013: £1,195

2012: £1,594

3 Creditors

	2013	2012
	£	£
Secured Debts	27,763	33,210
Instalment debts due after 5 years	-	6,432

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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