

Registered Number 04336478

DENT EXPERTS (NORTH WEST) LIMITED

Abbreviated Accounts

30 June 2014

Abbreviated Balance Sheet as at 30 June 2014

Notes 30/06/2014 31/03/2013

		£	£
Fixed assets			
Tangible assets	2	-	4,352
		<u>-</u>	<u>4,352</u>
Current assets			
Debtors		-	13,103
		<u>-</u>	<u>13,103</u>
Prepayments and accrued income		-	-
Creditors: amounts falling due within one year		-	(24,767)
Net current assets (liabilities)		<u>-</u>	<u>(11,664)</u>
Total assets less current liabilities		<u>0</u>	<u>(7,312)</u>
Creditors: amounts falling due after more than one year		-	(15,925)
Total net assets (liabilities)		<u>0</u>	<u>(23,237)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(100)	(23,337)
Shareholders' funds		<u>0</u>	<u>(23,237)</u>

- For the year ending 30 June 2014 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 17 July 2014

And signed on their behalf by:

Kenneth Smith, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2014**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.

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.

Related party transactions

During the period under review the company entered into transactions with other group companies. The profit and loss account includes management expenses paid totalling £39,792. The bad debt credit of £9,077 relates to the write off of an amount due to the company's parent company.

Ultimate parent undertaking

The Company is a wholly owned subsidiary of Dent Experts Limited (formerly Auto Cosmetics (Holdings) Limited), a company incorporated in England and Wales, and under control of Mr K Smith & Mr K Lofthouse. A copy of the parent company's accounts can be obtained from Companies House.

2 Tangible fixed assets

	£
Cost	
At 1 April 2013	10,845
Additions	-
Disposals	(10,845)
Revaluations	-
Transfers	-
At 30 June 2014	<u>0</u>
Depreciation	
At 1 April 2013	6,493
Charge for the year	1,155
On disposals	(7,648)
At 30 June 2014	<u>0</u>
Net book values	
At 30 June 2014	<u>0</u>
At 31 March 2013	<u><u>4,352</u></u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	30/06/2014	31/03/2013
	£	£
100 Ordinary shares of £1 each	100	100

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