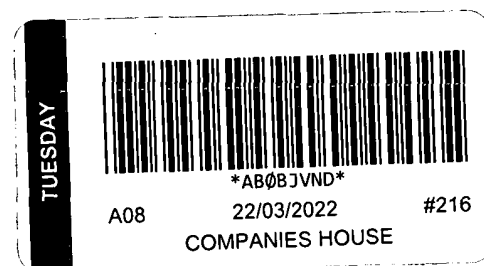


Registration number: 05688194

# European Dents Limited

Unaudited Financial Statements  
for the Year Ended 31 January 2022



# European Dents Limited

(Registration number: 05688194)

## Balance Sheet as at 31 January 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	1,808	2,410
<b>Current assets</b>			
Debtors	4	-	2,911
Cash at bank and in hand		116,137	60,227
		<u>116,137</u>	<u>63,138</u>
<b>Creditors: Amounts falling due within one year</b>	5	<u>(117,381)</u>	<u>(76,253)</u>
<b>Net current liabilities</b>		<u>(1,244)</u>	<u>(13,115)</u>
<b>Total assets less current liabilities</b>		564	(10,705)
<b>Provisions for liabilities</b>		<u>(343)</u>	<u>(610)</u>
<b>Net assets/(liabilities)</b>		<u>221</u>	<u>(11,315)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		<u>219</u>	<u>(11,317)</u>
<b>Shareholders' funds/(deficit)</b>		<u>221</u>	<u>(11,315)</u>

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


### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

These financial statements were approved and authorised for issue by the Board on 14/3/22 and signed on its behalf by:



Mr A W Spears

Director

The notes on pages 2 to 4 form an integral part of these financial statements.

## **European Dents Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 January 2022**

#### **1 Accounting policies**

European Dents Limited is a private company, limited by shares, domiciled in England and Wales, company number 05688194. The registered office is at 5 Sidings Court, White Rose Way, Doncaster, South Yorkshire, DN4 5NU.

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements were prepared in accordance with Financial Reporting Standard 102 - Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

These financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

#### **Government grants**

Grants that do not impose specified future performance-related conditions are recognised in income when the grant proceeds are received or receivable. Grants that impose specified future performance-related conditions are recognised in income only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

## **European Dents Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 January 2022**

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% reducing balance
Fixtures and fittings	25% reducing balance

#### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the statement of comprehensive income.

#### **2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 2 (2021 - 2).

## European Dents Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 January 2022

#### 3 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 February 2021	3,724	5,485	9,209
At 31 January 2022	3,724	5,485	9,209
<b>Depreciation</b>			
At 1 February 2021	2,005	4,794	6,799
Charge for the year	429	173	602
At 31 January 2022	2,434	4,967	7,401
<b>Carrying amount</b>			
At 31 January 2022	1,290	518	1,808
At 31 January 2021	1,719	691	2,410

#### 4 Debtors

	2022 £	2021 £
Trade debtors	-	225
Other debtors	-	2,686
	-	2,911

#### 5 Creditors

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

	2022 £	2021 £
Taxation and social security	22,728	28
Accruals and deferred income	6,773	5,494
Other creditors	87,880	70,731
	117,381	76,253