

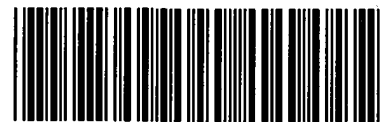
Registration number: 05688194

European Dents Limited

Unaudited Financial Statements

for the Year Ended 31 January 2024

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European Dents Limited

(Registration number: 05688194)

Balance Sheet as at 31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	3	1,008	1,357
Current assets			
Debtors	4	348	1,464
Cash at bank and in hand		54,991	64,056
		55,339	65,520
Creditors: Amounts falling due within one year	5	(61,240)	(71,609)
Net current liabilities		(5,901)	(6,089)
Total assets less current liabilities		(4,893)	(4,732)
Provisions for liabilities		(252)	(339)
Net liabilities		(5,145)	(5,071)
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(5,147)	(5,073)
Shareholders' deficit		(5,145)	(5,071)

For the financial year ending 31 January 2024 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, which 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 and in accordance with the provisions of FRS 102 Section 1A Small Entities, were approved and authorised for issue by the Board on 4/3/2024 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 2024

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 £.

Going concern

After due consideration of all relevant factors, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

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 and deferred 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.

European Dents Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 January 2024

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

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.

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:

Asset class	Depreciation method and rate
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 (2023 - 2).

European Dents Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 January 2024

3 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Total £
Cost			
At 1 February 2023	3,724	5,485	9,209
At 31 January 2024	3,724	5,485	9,209
Depreciation			
At 1 February 2023	2,756	5,096	7,852
Charge for the year	251	98	349
At 31 January 2024	3,007	5,194	8,201
Carrying amount			
At 31 January 2024	717	291	1,008
At 31 January 2023	968	389	1,357

4 Debtors

	2024 £	2023 £
Prepayments	348	327
Other debtors	-	1,137
	348	1,464

5 Creditors

Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	2,588	3,177
Accruals and deferred income	6,146	6,468
Other creditors	52,506	61,964
	61,240	71,609