

Registered number
07332274

Dent Car Park Limited

Unaudited Filleted Accounts

31 July 2023

Dent Car Park Limited**Registered number:** 07332274**Balance Sheet****as at 31 July 2023**

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	3	27,767	17,064
Current assets			
Stocks		864,613	862,688
Debtors	4	4,362	60,894
Investments held as current assets	5	3,888	3,745
Cash at bank and in hand		60,758	38,014
		<u>933,621</u>	<u>965,341</u>
Creditors: amounts falling due within one year	6	(1,523)	(11,093)
Net current assets		<u>932,098</u>	<u>954,248</u>
Total assets less current liabilities		<u>959,865</u>	<u>971,312</u>
Provisions for liabilities		(1,900)	(3,150)
Net assets		<u>957,965</u>	<u>968,162</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		957,963	968,160
Shareholders' funds		<u>957,965</u>	<u>968,162</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D Gratton , director

Approved by the board on 24 November
2023

Dent Car Park Limited
Notes to the Accounts
for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover arises from various sources all related to the company's activity as a property business. It is measured at the fair value of the consideration receivable.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
---------------------	----------------------

Stocks

Stocks comprise plots held and built for sale and are recorded at costs incurred to date.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the accounts and their inclusion in tax assessments. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>-</u>	<u>-</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2022	58,830
Additions	17,500
At 31 July 2023	<u>76,330</u>

Depreciation

At 1 August 2022	41,766
Charge for the year	6,797
At 31 July 2023	<u>48,563</u>

Net book value

At 31 July 2023	<u>27,767</u>
At 31 July 2022	17,064

4 Debtors	2023	2022
	£	£

Non-trade debtors	<u>4,362</u>	<u>60,894</u>
-------------------	--------------	---------------

5 Investments held as current assets	2023	2022
	£	£

Fair value

Unlisted investments	<u>3,888</u>	<u>3,745</u>
----------------------	--------------	--------------

6 Creditors: amounts falling due within one year	2023	2022
	£	£

Taxation and social security costs	-	9,520
Other creditors	<u>1,523</u>	<u>1,573</u>
	<u>1,523</u>	<u>11,093</u>

7 Related party transactions

No formal terms attached to any of the following loans or transactions with related parties:

- (1) At the balance sheet date, the company was owed £3,542 (2022 - £3,542) by an undertaking controlled by a business associate of one of the directors..
- (2) The company was previously (2022) owed £57,000 by an undertaking controlled by the directors but this amount has been cleared during the year ended on the balance sheet date.
- (3) During the comparative period, the company earned property-related consultancy income of £30,000 from an undertaking in which one of the directors has an interest. There was no equivalent income during the current period.

8 Other information

Dent Car Park Limited is a private company limited by shares and incorporated in England and Wales. The company is jointly-owned and therefore controlled by its directors. The registered office is situated at First Floor Offices, Allied House, Bryn Lane, Wrexham, LL13 9UT.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.