

REGISTERED NUMBER: 04066943 (England and Wales)

Abbreviated Accounts for the Year Ended 30 September 2012

for

Precision Oral Design Limited



Precision Oral Design Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 September 2012**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

Precision Oral Design Limited

**Company Information
for the Year Ended 30 September 2012**

DIRECTOR: D Hogg

SECRETARY: J N Alflatt

REGISTERED OFFICE. Rivermead
Pipers Way
Thatcham
Berkshire
RG19 4GP

REGISTERED NUMBER: 04066943 (England and Wales)

AUDITORS: CSL Partnership Limited
Chartered Certified Accountants
Statutory Auditors
238 Station Road
Addlestone
Surrey
KT15 2PS

**Report of the Independent Auditors to
Precision Oral Design Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Precision Oral Design Limited for the year ended 30 September 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

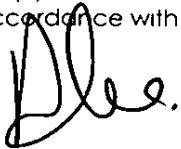
The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Andrew John Lane FCCA (Senior Statutory Auditor)
for and on behalf of CSL Partnership Limited
Chartered Certified Accountants
Statutory Auditors
238 Station Road
Addlestone
Surrey
KT15 2PS

27 June 2013

Precision Oral Design Limited (Registered number: 04066943)

**Abbreviated Balance Sheet
30 September 2012**

	Notes	30 9 12 £	30 9 11 £
FIXED ASSETS			
Intangible assets	2	-	4,998
Tangible assets	3	395,000	456,269
		395,000	461,267
CURRENT ASSETS			
Stocks		-	24,964
Debtors		-	85,464
Cash at bank		16,923	9,939
		16,923	120,367
CREDITORS			
Amounts falling due within one year		(5,729)	(40,312)
NET CURRENT ASSETS		11,194	80,055
TOTAL ASSETS LESS CURRENT LIABILITIES		406,194	541,322
CREDITORS			
Amounts falling due after more than one year		(480,140)	(541,222)
NET (LIABILITIES)/ASSETS		(73,946)	100
CAPITAL AND RESERVES			
Called up share capital	4	1	1
Profit and loss account		(73,947)	99
SHAREHOLDERS' FUNDS		(73,946)	100

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 27 June 2013 and were signed by


D Hogg - Director

The notes form part of these abbreviated accounts

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared under the break-up basis of accounting as the company ceased trading on the 31 October 2011. Under the break up basis of accounting, assets are stated at their realisable value and liabilities are stated at their settlement value. No adjustments arose as a result of preparing the accounts on a break-up basis rather than a going concern basis.

Accounting convention

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

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% on cost
Plant and machinery	- 12.5% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011	102,316
Disposals	(102,316)
At 30 September 2012	-
AMORTISATION	
At 1 October 2011	97,318
Eliminated on disposal	(97,318)
At 30 September 2012	-
NET BOOK VALUE	
At 30 September 2012	-
At 30 September 2011	4,998

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2012

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011	694,786
Additions	1,620
Disposals	(221,223)
Impairments	(27,848)
At 30 September 2012	447,335
DEPRECIATION	
At 1 October 2011	238,517
Charge for year	2,152
Eliminated on disposal	(188,334)
At 30 September 2012	52,335
NET BOOK VALUE	
At 30 September 2012	395,000
At 30 September 2011	456,269

4 CALLED UP SHARE CAPITAL

Number	Class	Nominal value £1	30 9 12 £	30 9 11 £
1	Ordinary		1	1

5 CONTINGENT LIABILITY

The company bankers currently have an unlimited inter-company guarantee across all members in the group