

**REGISTERED NUMBER: 07795735 (England and Wales)**

**Abbreviated Unaudited Accounts for the Year Ended 31 December 2015**

**for**

**Dent Diamond Ltd**

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**for the Year Ended 31 December 2015**

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**Dent Diamond Ltd**  
**Company Information**  
**for the Year Ended 31 December 2015**

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**DIRECTORS:**

C Honeybun  
Mrs C L Honeybun

**REGISTERED OFFICE:**

The Old Dryer  
Hinton Business Park  
Tarrant Hinton  
Blandford  
Dorset  
DT11 8JF

**REGISTERED NUMBER:**

07795735 (England and Wales)

**ACCOUNTANTS:**

KingsBere Accountants  
The Old Dryer  
Hinton Business Park  
Tarrant Hinton  
Blandford Forum  
Dorset  
DT11 8JF

**Dent Diamond Ltd (Registered number: 07795735)**

**Abbreviated Balance Sheet**  
**31 December 2015**

	Notes	31.12.15 £	£	31.12.14 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>8,000</b>		8,500
Tangible assets	3		<b><u>31,394</u></b>		<u>46,753</u>
			<b>39,394</b>		55,253
<b>CURRENT ASSETS</b>					
Debtors		<b>1,404</b>		468	
Cash at bank		<b><u>52,308</u></b>		<u>76,401</u>	
		<b>53,712</b>		76,869	
<b>CREDITORS</b>					
Amounts falling due within one year		<b><u>39,847</u></b>		<u>88,919</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<b><u>13,865</u></b>		<u>(12,050)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>53,259</u></b>		<u>43,203</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>100</b>		100
Profit and loss account			<b><u>53,159</u></b>		<u>43,103</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>53,259</u></b>		<u>43,203</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

**Dent Diamond Ltd (Registered number: 07795735)**

**Abbreviated Balance Sheet - continued**  
**31 December 2015**

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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 Board of Directors on 10 May 2016 and were signed on its behalf by:

C Honeybun - Director

Mrs C L Honeybun - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 December 2015**

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**1. ACCOUNTING POLICIES**

**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 January 2015).

**Turnover**

Turnover represents gross invoiced sales excluding VAT imputed under the flat rate scheme.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**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**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2015	
and 31 December 2015	<b><u>10,000</u></b>
<b>AMORTISATION</b>	
At 1 January 2015	<b>1,500</b>
Amortisation for year	<b><u>500</u></b>
At 31 December 2015	<b><u>2,000</u></b>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<b><u>8,000</u></b>
At 31 December 2014	<b><u>8,500</u></b>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 December 2015**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2015	78,279
Additions	10,625
Disposals	(21,745)
Reclassification/transfer	(6,656)
At 31 December 2015	<u>60,503</u>
<b>DEPRECIATION</b>	
At 1 January 2015	31,526
Charge for year	11,298
Eliminated on disposal	(13,715)
At 31 December 2015	<u>29,109</u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u>31,394</u>
At 31 December 2014	<u>46,753</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>31.12.15</b>	31.12.14
			<b>£</b>	£
100	Ordinary	£1	<u><b>100</b></u>	<u>100</u>

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.