

REGISTERED NUMBER: 07795735 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 31 December 2014

for

Dent Diamond Ltd

Dent Diamond Ltd (Registered number: 07795735)

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for the Year Ended 31 December 2014

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Dent Diamond Ltd
Company Information
for the Year Ended 31 December 2014

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 2014

		31.12.14		31.12.13	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		8,500		9,000
Tangible assets	3		46,753		26,959
			55,253		35,959
CURRENT ASSETS					
Debtors		468		1,356	
Cash at bank		76,401		8,494	
		76,869		9,850	
CREDITORS					
Amounts falling due within one year		88,919		43,370	
NET CURRENT LIABILITIES			(12,050)		(33,520)
TOTAL ASSETS LESS CURRENT LIABILITIES			43,203		2,439
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			43,103		2,339
SHAREHOLDERS' FUNDS			43,203		2,439

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 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
- (b) 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

Abbreviated Balance Sheet - continued
31 December 2014

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 30 March 2015 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 2014

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 April 2008).

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

	Total £
COST	
At 1 January 2014	
and 31 December 2014	<u>10,000</u>
AMORTISATION	
At 1 January 2014	1,000
Amortisation for year	<u>500</u>
At 31 December 2014	<u>1,500</u>
NET BOOK VALUE	
At 31 December 2014	<u>8,500</u>
At 31 December 2013	<u>9,000</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2014

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2014	51,786
Additions	48,493
Disposals	(22,000)
At 31 December 2014	<u>78,279</u>
DEPRECIATION	
At 1 January 2014	24,827
Charge for year	16,324
Eliminated on disposal	(9,625)
At 31 December 2014	<u>31,526</u>
NET BOOK VALUE	
At 31 December 2014	<u>46,753</u>
At 31 December 2013	<u>26,959</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.14	31.12.13
			£	£
100	Ordinary	£1	<u>100</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.