

**DENCAS BY DESIGN LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**30 NOVEMBER 2007**

**AGP**  
Chartered Accountants  
First Floor  
2 City Road  
Chester  
Cheshire  
CH1 3AE

MONDAY



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11/08/2008

COMPANIES HOUSE

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**DENCAS BY DESIGN LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2007**

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# DENCAS BY DESIGN LIMITED

## ABBREVIATED BALANCE SHEET

30 NOVEMBER 2007

	Note	2007		2006	
	2	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets			7,411		9,264
<b>CURRENT ASSETS</b>					
Stocks		40,610		12,730	
Debtors		5,894		19,391	
Cash at bank and in hand		39,559		83,113	
		<u>86,063</u>		<u>115,234</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>82,490</u>		<u>80,852</u>	
<b>NET CURRENT ASSETS</b>			<u>3,573</u>		<u>34,382</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>10,984</u>		<u>43,646</u>
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	3		100		100
Profit and loss account			<u>10,884</u>		<u>43,546</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>10,984</u>		<u>43,646</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 8 August 2008, and are signed on their behalf by

  
Mrs T Lewis  
Director

The notes on pages 2 to 3 form part of these abbreviated accounts

**DENCAS BY DESIGN LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2007**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery                      -    20% Reducing Balance Basis

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

**DENCAS BY DESIGN LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 NOVEMBER 2007**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 December 2006 and 30 November 2007	<u>20,290</u>
<b>DEPRECIATION</b>	
At 1 December 2006	11,026
Charge for year	<u>1,853</u>
At 30 November 2007	<u>12,879</u>
<b>NET BOOK VALUE</b>	
At 30 November 2007	<u>7,411</u>
At 30 November 2006	<u>9,264</u>

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2007 £</b>	<b>2006 £</b>
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**Allotted, called up and fully paid:**

	<b>2007 No</b>	<b>£</b>	<b>2006 No</b>	<b>£</b>
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>