REGISTERED NUMBER: 04895021 (England and Wales)

The Dentman (Manchester) Limited

Unaudited Financial Statements

for the Year Ended 30 September 2018

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The Dentman (Manchester) Limited

Company Information for the Year Ended 30 September 2018

Director:	S Curran
Secretary:	Mrs P S Curran
Registered office:	212 Ashton Road East Failsworth Manchester M35 9PQ
Registered number:	04895021 (England and Wales)
Accountants:	Warr & Co Limited Chartered Accountants 76 Manchester Road Denton Manchester M34 3PS

Balance Sheet
30 September 2018

	Notes	30.9.18 £	£	30.9.17 £	£
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		7,139		9,463
			7,139		9,463
Current assets					
Debtors	6	4,255		4,747	
Cash at bank and in hand		4,501		5,682	
		8,756		10,429	
Creditors					
Amounts falling due within one year	7	12,639		12,676	
Net current liabilities			(3,883)		(2,247)
Total assets less current liabilities			3,256		7,216
Creditors					
Amounts falling due after more than one year	8		-		(4,554)
Provisions for liabilities			(1,356)		(1,810)
Net assets			1,900		852
Capital and reserves					
Called up share capital			1		1
Retained earnings			1,899		851
Shareholders' funds			1,900		852

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 financial statements

continued...

Balance Sheet - continued
30 September 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income statement has not been delivered.

The financial statements were approved by the director on 3 April 2019 and were signed by:

S Curran - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 September 2018

1. **Statutory information**

The Dentman (Manchester) Limited is a private company, limited by shares , registered in England and Wales.
The company's registered number and registered office address can be found on the Company Information page.

2. **Accounting policies**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of five years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc	-	33% on reducing balance, 25% on reducing balance, 25% on cost and 10% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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3. **Employees and directors**

The average number of employees during the year was 1 (2017 - 1) .

4. **Intangible fixed assets**

	Goodwill £
Cost	
At 1 October 2017 and 30 September 2018	10,000
Amortisation	
At 1 October 2017 and 30 September 2018	10,000
Net book value	
At 30 September 2018	-
At 30 September 2017	-

5. **Tangible fixed assets**

	Plant and machinery etc £
Cost	
At 1 October 2017	28,298
Disposals	(5,955)
At 30 September 2018	22,343
Depreciation	
At 1 October 2017	18,835
Charge for year	2,154
Eliminated on disposal	(5,785)
At 30 September 2018	15,204
Net book value	
At 30 September 2018	7,139
At 30 September 2017	9,463

continued...

5. **Tangible fixed assets - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc
	£
Cost	
At 1 October 2017	**12,134**
Transfer to ownership	**(12,134)**
At 30 September 2018	**-**
Depreciation	
At 1 October 2017	**5,309**
Transfer to ownership	**(5,309)**
At 30 September 2018	**-**
Net book value	
At 30 September 2018	**-**
At 30 September 2017	6,825

6. **Debtors: amounts falling due within one year**

	30.9.18	30.9.17
	£	£
Trade debtors	**2,832**	3,360
Other debtors	**1,423**	1,387
	4,255	4,747

7. **Creditors: amounts falling due within one year**

	30.9.18	30.9.17
	£	£
Hire purchase contracts	**-**	2,876
Taxation and social security	**2,634**	4,213
Other creditors	**10,005**	5,587
	12,639	12,676

8. **Creditors: amounts falling due after more than one year**

	30.9.18	30.9.17
	£	£
Hire purchase contracts	**-**	4,554

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.