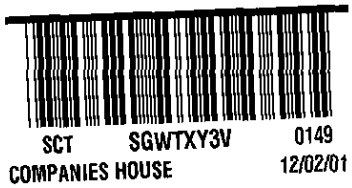
Company Registration No. SCO93849 (Scotland)

V-DENT LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2000



V-DENT

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2000

	Notes	2000 £	2000 £	1999 £	1999 £
Fixed assets					
Tangible assets	2		4,746		6,328
Current assets					
Stocks		18,357		21,343	
Debtors		64,169		32,827	
		82,526		54,170	
Creditors: amounts falling due within one year		(70,779)		(52,752)	
Net current assets			11,747		1,418
Total assets less current liabilities			16,493		7,746
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			16,393		7,646
Shareholders' funds			16,493		7,746

In preparing these abbreviated accounts:

(a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;

(b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and

(c) The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and

(ii) preparing accounts 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 this Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the board on 26 January 2001

A B Littlejohn
Director

V-DENT

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2000

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery

1.4 Stock

Stock is valued at the lower of cost and net realisable value.

1.5 *Deferred taxation*

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

2 Fixed assets

	Tangible assets £
Cost	
At 1 April 1999 & at 31 March 2000	26,260
Depreciation	
At 1 April 1999	19,932
Charge for the period	1,582
At 31 March 2000	21,514
Net book value	
At 31 March 2000	4,746
At 31 March 1999	6,328

3 Share capital

	2000 £	1999 £
Authorised		
1 Ordinary shares of £1 each of £ 100 each	100	100
Allotted, called up and fully paid		
1 Ordinary shares of £1 each of £ 100 each	100	100