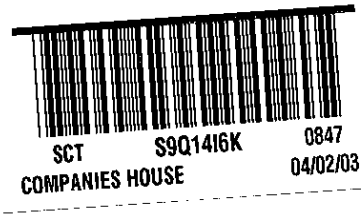
Company Registration No. SCO93849 (Scotland)

V-DENT LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2002



V-DENT LIMITED

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2002

	Notes	2002 £	2002 £	2001 £	2001 £
Fixed assets					
Tangible assets	2		4,319		3,560
Current assets					
Stocks		28,106		22,946	
Debtors		55,509		48,969	
		83,615		71,915	
Creditors: amounts falling due within one year		(62,465)		(49,099)	
Net current assets			21,150		22,816
Total assets less current liabilities			25,469		26,376
Suspense			(1)		-
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			25,368		26,276
Shareholders' funds			25,468		26,376

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 24-01-03.

A B Littlejohn
Director

V-DENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

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	25% Reducing balance

2 Fixed assets

	Tangible assets £
Cost	
At 1 April 2001	26,260
Additions	2,199
At 31 March 2002	28,459
Depreciation	
At 1 April 2001	22,700
Charge for the period	1,440
At 31 March 2002	24,140
Net book value	
At 31 March 2002	4,319
At 31 March 2001	3,560

3 Share capital

	2002 £	2001 £
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