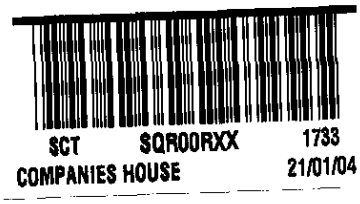
Company Registration No. SCO93849 (Scotland)

V-DENT

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2003



V-DENT

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2003

	Notes	2003 £	£	2002 £	£
Fixed assets					
Tangible assets	2		3,269		4,319
Current assets					
Stocks		24,206		28,106	
Debtors		40,735		55,509	
		64,941		83,615	
Creditors: amounts falling due within one year		(41,182)		(62,466)	
Net current assets			23,759		21,149
Total assets less current liabilities			27,028		25,468
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			26,928		25,368
Shareholders' funds			27,028		25,468

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 16/1/04

A B Littlejohn

Director

V-DENT

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2003

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 2002 & at 31 March 2003	28,459
Depreciation	
At 1 April 2002	24,140
Charge for the year	1,050
At 31 March 2003	25,190
Net book value	
At 31 March 2003	3,269
At 31 March 2002	4,319

3 Share capital

	2003 £	2002 £
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