REGISTERED NUMBER: SC093849

V-DENT LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

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FOR THE YEAR ENDED 31 MARCH 2016

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V-DENT LIMITED (REGISTERED NUMBER: SC093849)

ABBREVIATED BALANCE SHEET
31 MARCH 2016

	Notes	2016		2015	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		**23,683**		10,759
CURRENT ASSETS					
Stocks		**113,391**		59,488	
Debtors		**73,836**		112,727	
Cash at bank		**4,527**		13,978	
		191,754		186,193	
CREDITORS					
Amounts falling due within one year	3	**317,202**		202,380	
NET CURRENT LIABILITIES			**(125,448)**		(16,187)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(101,765)**		(5,428)
CREDITORS					
Amounts falling due after more than one year	3		**7,656**		-
NET LIABILITIES			**(109,421)**		(5,428)
CAPITAL AND RESERVES					
Called up share capital	4		**100**		100
Profit and loss account			**(109,521)**		(5,528)
SHAREHOLDERS' FUNDS			**(109,421)**		(5,428)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 June 2016 and were signed on its behalf by:

G Littlejohn - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
As at 31 March 2016, the company has net liabilities. The directors consider that it is appropriate to prepare the financial statements on a going concern basis as they will provide financial support to the company if required.

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents the invoice value of goods supplied and services provided during the year, excluding value added tax. The company's policy is to recognise income when substantively all risks and rewards in connection with the goods supplied and services provided have been passed to the buyer.

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 - 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. The replacement value of stock will not be materially different.

Deferred tax
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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 the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 April 2015	**20,784**
Additions	**17,285**
At 31 March 2016	**38,069**
DEPRECIATION	
At 1 April 2015	**10,025**
Charge for year	**4,361**
At 31 March 2016	**14,386**
NET BOOK VALUE	
At 31 March 2016	**23,683**
At 31 March 2015	10,759

3. **CREDITORS**

Creditors include an amount of £ 21,314 for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2016** £	2015 £
100	Ordinary	£1	**100**	100

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2016 and 31 March 2015:

	2016 £	2015 £
W L Littlejohn		
Balance outstanding at start of year	**131**	-
Amounts advanced	**-**	131
Amounts repaid	**(131)**	-
Balance outstanding at end of year	**-**	131

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