

Abbreviated Unaudited Accounts for the Year Ended 31 July 2007

for

Dentec Scotland Limited

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for the Year Ended 31 July 2007

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Dentec Scotland Limited

Company Information
for the Year Ended 31 July 2007

DIRECTORS:

B Linton
A Walker

SECRETARY:

A Walker

REGISTERED OFFICE:

12 Hunter Road
Rutherglen
G73 1LB

REGISTERED NUMBER.

SC270321 (Scotland)

ACCOUNTANTS.

Mills & Co
73 Main Street
Bothwell
G71 8ER

Dentec Scotland Limited

Abbreviated Balance Sheet

31 July 2007

	Notes	31 7 07 £	£	31 7 06 £	£
FIXED ASSETS					
Tangible assets	2		48,053		22,074
CURRENT ASSETS					
Stocks		14,692		3,900	
Debtors		53,868		35,755	
Cash in hand		400		319	
		<u>68,960</u>		<u>39,974</u>	
CREDITORS					
Amounts falling due within one year		<u>97,737</u>		<u>53,764</u>	
NET CURRENT LIABILITIES			<u>(28,777)</u>		<u>(13,790)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>19,276</u>		<u>8,284</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>19,176</u>		<u>8,184</u>
SHAREHOLDERS' FUNDS			<u>19,276</u>		<u>8,284</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2007 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, 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 of Directors on 30 8.07 and were signed on its behalf by


B Linton Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2007

1 ACCOUNTING POLICIES

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 2005)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Plant and machinery	25% on reducing balance
Fixtures and fittings	33% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Deferred tax

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

Hire purchase and leasing commitments

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

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2006	33,864
Additions	31,022
At 31 July 2007	64,886
DEPRECIATION	
At 1 August 2006	11,790
Charge for year	5,043
At 31 July 2007	16,833
NET BOOK VALUE	
At 31 July 2007	48,053
At 31 July 2006	22,074

3 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid

Number	Class	Nominal value	31 7 07 £	31 7 06 £
100	Ordinary	1	100	100