

**DENTEC SCOTLAND LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2012**

MCM Accountants

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Dentec Scotland Limited
Company No. SC270321
Abbreviated Balance Sheet 31 July 2012

		2012	2011
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	84,602	105,152
		84,602	105,152
CURRENT ASSETS			
Stocks		70,000	78,050
Debtors	3	251,609	222,583
Cash at bank and in hand		13,112	-
		334,721	300,633
Creditors: Amounts Falling Due Within One Year		(292,586)	(267,837)
NET CURRENT ASSETS (LIABILITIES)		42,135	32,796
TOTAL ASSETS LESS CURRENT LIABILITIES		126,737	137,948
Creditors: Amounts Falling After More Than One Year	4	(7,465)	(25,176)
NET ASSETS		119,272	112,772
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		119,172	112,672
SHAREHOLDERS' FUNDS		119,272	112,772

Dentec Scotland Limited
Company No. SC270321
Abbreviated Balance Sheet (continued) 31 July 2012

For the year ending 31 July 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr William Linton _____

30/04/2013

Dentec Scotland Limited
Notes to the Abbreviated Accounts
For The Year Ended 31 July 2012

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 . Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax 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 of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20%
Motor Vehicles	20%
Fixtures & Fittings	20%

1.4 . Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.5 . Stocks and Work in Progress

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 stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2 . Tangible Assets

	Total
Cost	£
As at 1 August 2011	201,237
As at 31 July 2012	201,237
Depreciation	
As at 1 August 2011	96,085
Provided during the period	20,550
As at 31 July 2012	116,635
Net Book Value	
As at 31 July 2012	84,602
As at 1 August 2011	105,152

3 . Debtors

Debtors include an amount of £ - (2011 - £ (31,616)) falling due after more than one year.

Dentec Scotland Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 July 2012

4 . Creditors: Amounts Falling After More Than One Year

	2012	2011
	£	£
Net obligations under finance lease and hire purchase contracts	7,465	25,176
	<u> </u>	<u> </u>

5 . Share Capital

		2012	2011
<i>Allotted, called up and fully paid:</i>	ApValue	£	£
Ordinary shares	1 100	100	100
		<u> </u>	<u> </u>

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