

**DENTEC SCOTLAND LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2013**

MCM Accountants

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High Blantyre Industrial Estate
Glasgow
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Dentec Scotland Limited
Company No. SC270321
Abbreviated Balance Sheet 31 July 2013

		2013	2012
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	73,304	84,602
		73,304	84,602
CURRENT ASSETS			
Stocks		48,283	70,000
Debtors		305,392	251,609
Cash at bank and in hand		15,005	13,112
		368,680	334,721
Creditors: Amounts Falling Due Within One Year		(296,794)	(292,586)
NET CURRENT ASSETS (LIABILITIES)		71,886	42,135
TOTAL ASSETS LESS CURRENT LIABILITIES		145,190	126,737
Creditors: Amounts Falling After More Than One Year	3	-	(7,465)
NET ASSETS		145,190	119,272
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and Loss account		145,090	119,172
SHAREHOLDERS' FUNDS		145,190	119,272

Dentec Scotland Limited
Company No. SC270321
Abbreviated Balance Sheet (continued) 31 July 2013

For the year ending 31 July 2013 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

10/12/2013

Dentec Scotland Limited
Notes to the Abbreviated Accounts
For The Year Ended 31 July 2013

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 2012	195,937
Additions	5,718
As at: 31 July 2013	201,655
Depreciation	
As at: 1 August 2012	111,335
Provided during the period	17,016
As at: 31 July 2013	128,351
Net Book Value	
As at: 31 July 2013	73,304
As at: 1 August 2012	84,602

Dentec Scotland Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 July 2013

3 . Creditors: Amounts Falling After More Than One Year

	2013	2012
	£	£
Net obligations under finance lease and hire purchase contracts	-	7,465
	<u><u> </u></u>	<u><u> </u></u>

4 . Share Capital

	Value	Number	2013	2012
	£		£	£
Allotted, called up and fully paid:				
Ordinary shares	1,000	100	100	100
		<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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