

**DENTEC SCOTLAND LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2014**

MCM Accountants

David William House
First Road
High Blantyre Industrial Estate
Glasgow
G72 0ND

Dentec Scotland Limited
Company No. SC270321
Abbreviated Balance Sheet 31 July 2014

		2014	2013
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	142,484	73,304
		142,484	73,304
CURRENT ASSETS			
Stocks		72,200	48,283
Debtors		286,444	305,392
Cash at bank and in hand		24,441	15,005
		383,085	368,680
Creditors: Amounts Falling Due Within One Year		(369,181)	(296,794)
NET CURRENT ASSETS (LIABILITIES)		13,904	71,886
TOTAL ASSETS LESS CURRENT LIABILITIES		156,388	145,190
NET ASSETS		156,388	145,190
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and Loss account		156,288	145,090
SHAREHOLDERS' FUNDS		156,388	145,190

Dentec Scotland Limited
Company No. SC270321
Abbreviated Balance Sheet (continued) 31 July 2014

For the year ending 31 July 2014 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

01/09/2014

Dentec Scotland Limited
Notes to the Abbreviated Accounts
For The Year Ended 31 July 2014

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	15%
Motor Vehicles	15%
Fixtures & Fittings	15%

1.4 . 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 2013	201,655
Additions	80,984
As at: 31 July 2014	282,639
Depreciation	
As at: 1 August 2013	128,351
Provided during the period	11,804
As at: 31 July 2014	140,155
Net Book Value	
As at: 31 July 2014	142,484
As at: 1 August 2013	73,304

3 . Share Capital

	Value	Number	2014	2013
Allotted, called up and fully paid:	£		£	£
Ordinary shares	1,000	100	100	100

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