

Registration number SC297421

Dechmont Food Solutions Ltd

Abbreviated accounts

for the period ended 28 February 2007



Dechmont Food Solutions Ltd

**Accountants' Report on the Unaudited Abbreviated Financial Statements to the Directors of
Dechmont Food Solutions Ltd**

The following reproduces the text of the report prepared for the purposes of section 249A(1) of the Companies Act 1985 in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages 2 to 5) have been prepared

In accordance with the engagement letter dated 6 April 2006, and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the accounts of the company on pages 3 to 9 from the accounting records and information and explanations supplied to us

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts

You have acknowledged on the balance sheet for the period ended 28 February 2007 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the period

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts



**Barrie Scott & Co
Chartered Accountants
30 Mid Street
Bathgate
West Lothian
EH48 1PT**

Date: 5th June 2007

Dechmont Food Solutions Ltd

**Abbreviated balance sheet
as at 28 February 2007**

		28/02/07	
	Notes	£	£
Fixed assets			
Tangible assets	2		17,493
Current assets			
Debtors		127	
Cash at bank and in hand		81,199	
		<u>81,326</u>	
Creditors: amounts falling due within one year		<u>(28,305)</u>	
Net current assets			<u>53,021</u>
Total assets less current liabilities			70,514
Creditors: amounts falling due after more than one year			(1,725)
Provisions for liabilities			<u>(1,246)</u>
Net assets			<u><u>67,543</u></u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>67,443</u>
Shareholders' funds			<u><u>67,543</u></u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

Dechmont Food Solutions Ltd

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the period ended 28 February 2007**

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the period stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the period ended 28 February 2007 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act 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 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies

The abbreviated accounts were approved by the Board on 28/5/07 and signed on its behalf by

Colin MacFarlane
Director



The notes on pages 4 to 5 form an integral part of these financial statements.

Dechmont Food Solutions Ltd

Notes to the abbreviated financial statements for the period ended 28 February 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2. Changes in accounting policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards

FRSSE 2005

Adopting the FRSSE 2005 has had no impact on the financial statements of the company

1.3. Turnover

Turnover represents the total value, excluding value added tax, of sales made during the year

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Computer equipment	3 years straight line
Motor vehicles	25% reducing balance

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Deferred tax assets are recognised only to the extent that the directors consider 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 measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Dechmont Food Solutions Ltd

**Notes to the abbreviated financial statements
for the period ended 28 February 2007**

continued

2. Fixed assets	Tangible fixed assets £
Cost	
Additions	21,758
At 28 February 2007	<u>21,758</u>
Depreciation	
Charge for period	<u>4,265</u>
At 28 February 2007	<u>4,265</u>
Net book value	
At 28 February 2007	<u><u>17,493</u></u>
3. Share capital	28/02/07 £
Authorised	
10,000 Ordinary shares of £1 each	<u>10,000</u>
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	<u>100</u>
Equity Shares	
100 Ordinary shares of £1 each	<u>100</u>