

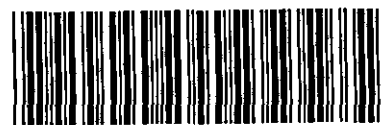
Registration number SC297421

Dechmont Food Solutions Ltd

Abbreviated accounts

for the year ended 28 February 2009

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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 21 July 2009, 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 10 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 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 year ended 28 February 2009 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 year.

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 Limited

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

Date: 10TH August 2009

Dechmont Food Solutions Ltd

**Abbreviated balance sheet
as at 28 February 2009**

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		9,371		12,911
Current assets					
Debtors		105		100	
Cash at bank and in hand		61,399		62,677	
		<u>61,504</u>		<u>62,777</u>	
Creditors: amounts falling due within one year		<u>(9,921)</u>		<u>(11,516)</u>	
Net current assets			<u>51,583</u>		<u>51,261</u>
Total assets less current liabilities			60,954		64,172
Provisions for liabilities			-		(358)
Net assets			<u>60,954</u>		<u>63,814</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			60,854		63,714
Shareholders' funds			<u>60,954</u>		<u>63,814</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)

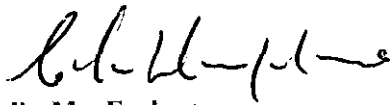
**Directors' statements required by Section 249B(4)
for the year ended 28 February 2009**

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

- (a) that for the year 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 year ended 28 February 2009 ; 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 year and of its profit or loss for the year 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 relating to small companies .

The abbreviated accounts were approved by the Board on 31/7/09 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 year ended 28 February 2009**

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 2007).

1.2. 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:

Fixtures, fittings and equipment	- 3 years straight line
Motor vehicles	- 25% reducing balance

1.3. 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 year ended 28 February 2009**

..... continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 29 February 2008	21,758	
At 28 February 2009	21,758	
Depreciation		
At 29 February 2008	8,847	
Charge for year	3,540	
At 28 February 2009	12,387	
Net book values		
At 28 February 2009	9,371	
At 28 February 2008	12,911	
3. Share capital	2009 £	2008 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	
Alloted, called up and fully paid		
100 Ordinary shares of £1 each	100	
Equity Shares		
100 Ordinary shares of £1 each	100	