

Registration number SC297421

Dechmont Food Solutions Ltd

Abbreviated accounts

for the year ended 28 February 2013

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Dechmont Food Solutions Ltd

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Dechmont Food Solutions Ltd

**Report to the Board of Directors on the preparation of the unaudited
statutory accounts of Dechmont Food Solutions Ltd for the year ended 28 February 2013.**

The following reproduces the text of the report prepared for the purposes of section 477 of the Companies Act 2006 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 order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dechmont Food Solutions Ltd for the year ended 28 February 2013 as set out on pages 3 to 10 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the board of directors of Dechmont Food Solutions Ltd, as a body, in accordance with the terms of our engagement letter dated 5 May 2011. Our work has been undertaken solely to enable us to prepare the accounts on behalf of Dechmont Food Solutions Ltd and state those matters that we have agreed to state to the board of directors of Dechmont Food Solutions Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dechmont Food Solutions Ltd and its board of directors, as a body, for our work or for this report.

It is your duty to ensure that Dechmont Food Solutions Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Dechmont Food Solutions Ltd. You consider that Dechmont Food Solutions Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dechmont Food Solutions Ltd. 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 statutory accounts.

Barrie Scott Limited

**Barrie Scott Limited
Chartered Accountants**

18TH June 2013

**30 Mid Street
Bathgate
West Lothian
EH48 1PT**

Dechmont Food Solutions Ltd

**Abbreviated balance sheet
as at 28 February 2013**

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		3,078		36,327
Current assets					
Stocks		2,239		2,479	
Debtors		29,012		25,157	
Cash at bank and in hand		35,290		17,022	
		<u>66,541</u>		<u>44,658</u>	
Creditors: amounts falling due within one year		<u>(51,350)</u>		<u>(49,188)</u>	
Net current assets/(liabilities)			<u>15,191</u>		<u>(4,530)</u>
Total assets less current liabilities			18,269		31,797
Provisions for liabilities			<u>(615)</u>		<u>(1,184)</u>
Net assets			<u>17,654</u>		<u>30,613</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>17,554</u>		<u>30,513</u>
Shareholders' funds			<u>17,654</u>		<u>30,613</u>

The directors' statements required by Sections 475(2) and (3) 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)

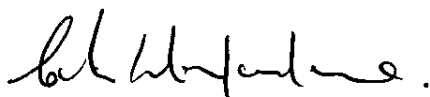
**Directors' statements required by Sections 475(2) and (3)
for the year ended 28 February 2013**

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 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 28 February 2013 ; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; 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 Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 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 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on *18/6/13* and signed on its behalf by



Colin MacFarlane
Director

Registration number SC297421

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 2013

1. Accounting policies

1.1. Accounting convention

The accounts 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 fair value of the sale of goods and services net of VAT. Sales of goods are recognised when the company has delivered products to the customer, the customer has accepted the products and collectability of the related receivables is fairly assured. Revenue from services is recognised when services have been provided and the right to consideration has been earned.

1.3. 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

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

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 year ended 28 February 2013**

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2. Fixed assets	Tangible fixed assets £
Cost	
At 1 March 2012	54,458
Disposals	(33,501)
At 28 February 2013	<u>20,957</u>
Depreciation	
At 1 March 2012	18,131
On disposals	(2,163)
Charge for year	1,911
At 28 February 2013	<u>17,879</u>
Net book values	
At 28 February 2013	<u>3,078</u>
At 28 February 2012	<u><u>36,327</u></u>
 3. Share capital	 2013 2012
	£ £
Authorised	
10,000 Ordinary shares of £1 each	<u>10,000 10,000</u>
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	<u>100 100</u>
 Equity Shares	
100 Ordinary shares of £1 each	<u>100 100</u>