

Registration number SC297421

Dechmont Food Solutions Ltd

Abbreviated accounts

for the year ended 29 February 2016

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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 29 February 2016.**

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 29 February 2016 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 company's Board of Directors in accordance with the terms of our engagement letter dated 23 July 2014. Our work has been undertaken solely to prepare for your approval the accounts of Dechmont Food Solutions Ltd and state those matters that we have agreed to state to the Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at 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 & Co.
Chartered Accountants**

3RD October 2016

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

Dechmont Food Solutions Ltd

**Abbreviated balance sheet
as at 29 February 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,379		1,904
Current assets					
Stocks		-		29,795	
Debtors		38,329		33,354	
Cash at bank and in hand		172,190		26,400	
		<u>210,519</u>		<u>89,549</u>	
Creditors: amounts falling due within one year		<u>(156,622)</u>		<u>(83,328)</u>	
Net current assets			<u>53,897</u>		<u>6,221</u>
Total assets less current liabilities			55,276		8,125
Provisions for liabilities			<u>(276)</u>		<u>(381)</u>
Net assets			<u>55,000</u>		<u>7,744</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			54,900		7,644
Shareholders' funds			<u>55,000</u>		<u>7,744</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 29 February 2016**

For the year ended 29 February 2016 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 of its accounts for the year in question in accordance with section 476; and
- 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 3/10/16 , and are signed on their 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 29 February 2016

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 January 2015).

1.2. Revenue recognition

Turnover comprises the fair value, net of VAT, of the design and installation of food processing equipment. 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 29 February 2016**

..... continued

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 March 2015	21,283
At 29 February 2016	<u>21,283</u>
Depreciation	
At 1 March 2015	19,379
Charge for year	<u>525</u>
At 29 February 2016	<u>19,904</u>
Net book values	
At 29 February 2016	<u>1,379</u>
At 28 February 2015	<u><u>1,904</u></u>
 3. Share capital	 2016 2015
	£ £
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>