

Registered number
09160815

*****AMENDED*****

Black Rock Dental Ltd

Report and Accounts

30 September 2016

TUESDAY



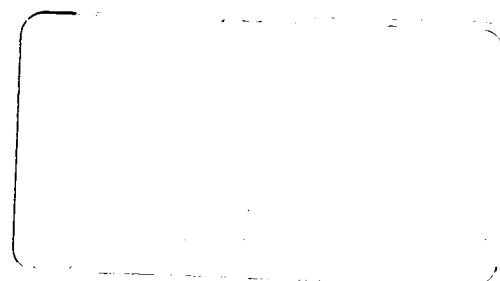
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COMPANIES HOUSE



Black Rock Dental Ltd
Registered number:
Balance Sheet
as at 30 September 2016

09160815

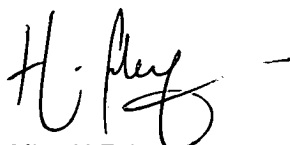
	Notes	2016		2015	
		£	£	£	£
Fixed assets					
Intangible assets	2		230,261		-
Tangible assets	3		<u>20,000</u>		<u>-</u>
			250,261		-
Current assets					
Debtors	4	50,853		100	
Cash at bank and in hand		<u>31,726</u>		<u>-</u>	
		82,579		100	
Creditors: amounts falling due within one year	5	(274,498)		-	
Net current (liabilities)/assets			(191,919)		100
Net assets			<u>58,342</u>		<u>100</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			58,242		-
Shareholders' funds			<u>58,342</u>		<u>100</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Miss H Foley
Director

Approved by the board on 14 August 2017

Black Rock Dental Ltd
Notes to the Accounts
for the year ended 30 September 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	20% reducing balance
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Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Intangible fixed assets

£

Goodwill:

Cost

Additions

230,261

At 30 September 2016

230,261

Amortisation

At 30 September 2016

-

Net book value

At 30 September 2016

230,261

Black Rock Dental Ltd
Notes to the Accounts
for the year ended 30 September 2016

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
Additions	25,000
At 30 September 2016	<u>25,000</u>
Depreciation	
Charge for the year	5,000
At 30 September 2016	<u>5,000</u>
Net book value	
At 30 September 2016	<u>20,000</u>

4 Debtors

	2016 £	2015 £
Other debtors	<u>50,853</u>	<u>100</u>

5 Creditors: amounts falling due within one year

	2016 £	2015 £
Bank loans and overdrafts	249,744	-
Trade creditors	4,713	-
Corporation tax	18,060	-
Other taxes and social security costs	122	-
Other creditors	1,859	-
	<u>274,498</u>	<u>-</u>

6 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Dr M Shaw Directors loan	50	42,377	(17,000)	25,427
Miss H Foley Directors loan	50	42,376	(17,000)	25,426
	<u>100</u>	<u>84,753</u>	<u>(34,000)</u>	<u>50,853</u>

Interest is charged on the loans at 3.25%. The loans are repayable on demand.

Black Rock Dental Ltd
Notes to the Accounts
for the year ended 30 September 2016

7 Other information

Black Rock Dental Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Coach House

Hillside

The Tumble

Cardiff

CF5 6SA