

Black Rock Dental Ltd**Registered number:** 09160815**Balance Sheet****as at 30 September 2017**

	Notes	2017		2016	
		£	£	£	£
Fixed assets					
Intangible assets	2		230,261		230,261
Tangible assets	3		17,083		20,000
Investments	4		11,870		-
			<u>259,214</u>		<u>250,261</u>
Current assets					
Debtors	5	-		50,853	
Cash at bank and in hand		8,433		31,726	
		<u>8,433</u>		<u>82,579</u>	
Creditors: amounts falling due within one year	6	(277,908)		(274,498)	
Net current liabilities			<u>(269,475)</u>		<u>(191,919)</u>
Net (liabilities)/assets			<u>(10,261)</u>		<u>58,342</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(10,361)		58,242
Shareholders' funds			<u>(10,261)</u>		<u>58,342</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 26 June 2018

Black Rock Dental Ltd
Notes to the Accounts
for the year ended 30 September 2017

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:

Plant and machinery	20% reducing balance
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Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

2 Intangible fixed assets

£

Goodwill:

Cost

At 1 October 2016	230,261
At 30 September 2017	<u>230,261</u>

Amortisation

At 30 September 2017	<u>-</u>
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Net book value

At 30 September 2017	<u>230,261</u>
At 30 September 2016	<u>230,261</u>

Goodwill is not being written off as the value of dental goodwill is increasing.

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2016	25,000
Additions	1,160
At 30 September 2017	<u>26,160</u>
Depreciation	
At 1 October 2016	5,000
Charge for the year	4,077
At 30 September 2017	<u>9,077</u>
Net book value	
At 30 September 2017	<u>17,083</u>
At 30 September 2016	<u>20,000</u>

4 Investments

	Other investments £
Cost	
Additions	11,870
At 30 September 2017	<u>11,870</u>

The share of profit or loss from the Talbot Terrace LLP for its accounting period ending with the accounting period of the company is included in the accounts of that period of the company as a value adjustment.

5 Debtors

	2017 £	2016 £
Other debtors	<u>-</u>	<u>50,853</u>

6 Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	234,982	249,744
Trade creditors	11,554	4,713
Corporation tax	-	18,060

Other taxes and social security costs	109	122
Other creditors	31,263	1,859
	<u>277,908</u>	<u>274,498</u>

7 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr M Shaw				
Directors loan	25,427	29,325	(70,400)	(15,648)
Miss H Foley				
Directors loan	25,426	29,325	(70,400)	(15,649)
	<u>50,853</u>	<u>58,650</u>	<u>(140,800)</u>	<u>(31,297)</u>

8 Controlling party

There is no controlling party.

9 Other information

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

Hillside
The Tumble
Cardiff
CF5 6SA

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.