

Registration Number 06676276

BARTH ORTHODONTICS LTD

Abbreviated Accounts

For The Year Ended 31 August 2015

WEDNESDAY



A56ADW5M

A22

04/05/2016

#370

COMPANIES HOUSE

BARTH ORTHODONTICS LTD

Contents

	Page
Accountants' Report	1
Abbreviated Balance Sheet	2 - 3
Notes To The Financial Statements	4 - 5

BARTH ORTHODONTICS LTD

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of BARTH ORTHODONTICS LTD

In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so and state those matters that we have agreed to state to them in this report 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 with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 August 2015 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. 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 financial statements. 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 financial statements.

**Clifton House Partnership
Chartered Accountants
Clifton House
Four Elms Road
Cardiff
CF24 1LE**

Date: 26 January 2016

BARTH ORTHODONTICS LTD

Abbreviated Balance Sheet As At 31 August 2015

		2015		2014	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,491		1,864
Current assets					
Debtors		8,564		19,466	
Cash at bank and in hand		136,946		132,271	
		<u>145,510</u>		<u>151,737</u>	
Creditors: amounts falling due within one year		<u>(18,854)</u>		<u>(24,409)</u>	
Net current assets			126,656		127,328
Net assets			<u>128,147</u>		<u>129,192</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			128,047		129,092
Shareholders' funds			<u>128,147</u>		<u>129,192</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.

BARTH ORTHODONTICS LTD

Abbreviated Balance Sheet (Continued)

**Directors' Statements Required By Sections 475(2) And (3)
For The Year Ended 31 August 2015**

For the year ended 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

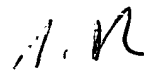
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 28 January 2016, and are signed on their behalf by:



.....
M. Barth
Director



.....
I.B. Barth
Director

Registration Number 06676276

The notes on pages 4 to 5 form an integral part of these financial statements.

BARTH ORTHODONTICS LTD

Notes To The Abbreviated Financial Statements For The Year Ended 31 August 2015

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 represents the total invoice value, excluding value added tax, of fees receivable in respect of the year and derives from the provision of services falling within the company's ordinary activities.

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 and equipment - 20% reducing balance

1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

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. However, no provision has been made in these financial statements, as, in the opinion of the directors, the amounts involved are immaterial.

2. Fixed assets

Tangible assets £

Cost

At 1 September 2014 and
at 31 August 2015

3,792

Depreciation

At 1 September 2014
Charge for year

1,928

373

At 31 August 2015

2,301

Net book values

At 31 August 2015

1,491

At 31 August 2014

1,864

BARTH ORTHODONTICS LTD

Notes To The Abbreviated Financial Statements For The Year Ended 31 August 2015

..... continued

3. Share capital	2015	2014
	£	£
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid (Equity shares)		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4. Transactions with directors

Dividends totalling £65,000 were paid to the directors, Dr M. Barth and Mrs I.B. Barth, in equal proportion during the year.