Registration number: SC401034

Viro Ltd

Unaudited Abbreviated Accounts

for the Period from 6 June 2011 to 30 September 2012

AMENDING ACCOUNTS
REPLACING STATUTORY ACCOUNTS FILED 7/3/13
FIXED ASSET REGISTER CORRECTED AND
CAPITAL COSTS REMOVED FROM PROFIT & LOSS



Viro Ltd

Contents

Abbreviated Balance Sheet 1

Notes to the Abbreviated Accounts ..... 2 to 4

Viro Ltd

(Registration number: SC401034)

Abbreviated Balance Sheet at 30 September 2012

	Note	30 September 2012 £
Fixed assets		
Intangible fixed assets		27,237
Tangible fixed assets		21,017
		48,254
Current assets		
Stocks		12,528
Debtors		3,957
Cash at bank and in hand		8,039
		24,524
Creditors: Amounts falling due within one year		(71,663)
Net current liabilities		(47,139)
Net assets		1,115
Capital and reserves		
Called up share capital	3	1
Profit and loss account		1,114
Shareholders' funds		1,115

For the year ending 30 September 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 14 March 2013

R Mulheron
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

Viro Ltd

Notes to the Abbreviated Accounts for the Period from 6 June 2011 to 30 September 2012

1 Accounting policies

Basis of preparation
The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Amortisation
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website development	10% straight line

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance
Office Equipment	20% Straight line

Research and development
Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

Work in progress
Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

..... *continued*

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	30,263	25,377	55,640
At 30 September 2012	30,263	25,377	55,640
Depreciation			
Charge for the period	3,026	4,360	7,386
At 30 September 2012	3,026	4,360	7,386
Net book value			
At 30 September 2012	27,237	21,017	48,254

3 Share capital

Allotted, called up and fully paid shares

	30 September 2012	
	No.	£
Ordinary of £1 each	1	1

New shares allotted
During the period 1 Ordinary share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

4 Related party transactions

Other related party transactions

During the period the company made the following related party transactions:

R Mulheron
(Director)
During the year the director operated a loan with the company. There is no interest charged and no specific repayment terms.. At the balance sheet date the amount due to R Mulheron was £51,595.

..... *continued*

5 Control

The company is controlled by the director who owns 100% of the called up share capital.