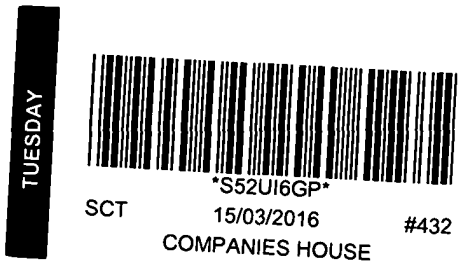
REGISTERED NUMBER: SC480013 (Scotland)

Abbreviated Unaudited Accounts

for the Period 13 June 2014 to 30 June 2015

for

Water Row Dental Limited



Water Row Dental Limited

Contents of the Abbreviated Accounts
for the Period 13 June 2014 to 30 June 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Water Row Dental Limited

Company Information
for the Period 13 June 2014 to 30 June 2015

DIRECTORS:	S L Smith J R Smith
SECRETARY:	S L Smith
REGISTERED OFFICE:	1 Water Row Govan Glasgow G51 3UW
REGISTERED NUMBER:	SC480013 (Scotland)
ACCOUNTANTS:	Taylor, Lauder & Gemmill 400 Great Western Road Glasgow G4 9HZ

Abbreviated Balance Sheet
30 June 2015

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		705,767
Tangible assets	3		109,094
			814,861
CURRENT ASSETS			
Stocks		1,156	
Debtors		56,026	
Cash at bank		119,538	
		176,720	
CREDITORS			
Amounts falling due within one year		834,269	
NET CURRENT LIABILITIES			(657,549)
TOTAL ASSETS LESS CURRENT LIABILITIES			157,312
CREDITORS			
Amounts falling due after more than one year	4		90,138
NET ASSETS			67,174
CAPITAL AND RESERVES			
Called up share capital	5		2
Profit and loss account			67,172
SHAREHOLDERS' FUNDS			67,174

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
30 June 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 10 March 2016 and were signed on its behalf by:



J R Smith - Director

1. ACCOUNTING POLICIES

Accounting convention
The financial statements 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 net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	784,186
At 30 June 2015	784,186
AMORTISATION	
Amortisation for period	78,419
At 30 June 2015	78,419
NET BOOK VALUE	
At 30 June 2015	705,767

continued...

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	115,459
At 30 June 2015	115,459
DEPRECIATION	
Charge for period	6,365
At 30 June 2015	6,365
NET BOOK VALUE	
At 30 June 2015	109,094

4. CREDITORS

Creditors include the following debts falling due in more than five years:

	£
Repayable by instalments	90,138

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
2	Ordinary	£1	2

2 Ordinary shares of £1 were issued during the period for cash of £2.