ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2016

FOR

GRAHAM MURRAY DENTAL SURGEON LIMITED
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<td>Company Information</td>
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<td>Notes to the Abbreviated Accounts</td>
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</tbody>
</table>
DIRECTOR: Dr G A V Murray BDS

SECRETARY: A J E Bradley LLB

REGISTERED OFFICE: 282 Daventry Road
Cheylesmore
Coventry
CV3 5HL

REGISTERED NUMBER: 06579204 (England and Wales)

ACCOUNTANTS: Bernard Rogers & Co
Bank Gallery
High Street
Kenilworth
Warwickshire
CV8 1LY
## Abbreviated Balance Sheet

**30 April 2016**

<table>
<thead>
<tr>
<th>Fixed Assets</th>
<th>Notes</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>2</td>
<td>1,178,725</td>
<td>1,178,725</td>
</tr>
<tr>
<td>Tangible assets</td>
<td>3</td>
<td>56,483</td>
<td>91,854</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,235,208</td>
<td>1,270,579</td>
</tr>
</tbody>
</table>

### Current Assets

Stocks and treatments in progress
Debtors
Cash at bank and in hand

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td></td>
<td>57,650</td>
<td>54,484</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7,877</td>
<td>6,085</td>
</tr>
<tr>
<td></td>
<td></td>
<td>98,012</td>
<td>93,278</td>
</tr>
<tr>
<td></td>
<td></td>
<td>163,539</td>
<td>153,847</td>
</tr>
</tbody>
</table>

### Creditors

Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td></td>
<td>228,804</td>
<td>168,666</td>
</tr>
</tbody>
</table>

**Notes**

**Net Current Liabilities**

(65,265)   (14,819)

**Total Assets Less Current Liabilities**

1,169,943   1,255,760

**Provisions for Liabilities**

5,599   14,039

**Net Assets**

1,164,344   1,241,721

### Capital and Reserves

Called up share capital
Profit and loss account

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,164,244</td>
<td>1,241,621</td>
</tr>
<tr>
<td><strong>Shareholders’ Funds</strong></td>
<td></td>
<td>1,164,344</td>
<td>1,241,721</td>
</tr>
</tbody>
</table>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
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 director on 9 August 2016 and were signed by:

Dr G A V Murray BDS - 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 January 2015).

**Fees rendered**
Fees rendered relate to treatments billed to patients during the course of an accounting period and are not subject to Value Added Tax.

**Goodwill**
Goodwill purchased in respect of general practice dentistry is amortised evenly over its estimated useful life of five years. No amortisation is provided on the goodwill applicable to implantology.

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

- Surgery equipment
  - Straight line over 5 years
- Practice fixtures & fittings
  - Straight line over 5 years

**Stocks and treatments in progress**
Stocks and treatments in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete or slow moving items of stock and any foreseeable reduction that may be agreed in respect of the usual cost of treatment. Cost includes all direct expenditures incurred at an accounting date plus an appropriate proportion of fixed and variable overheads.

**Deferred tax**
Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**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**

   **COST**
   - At 1 May 2015 and 30 April 2016: £1,855,553

   **AMORTISATION**
   - At 1 May 2015 and 30 April 2016: £676,828

   **NET BOOK VALUE**
   - At 30 April 2016: £1,178,725
   - At 30 April 2015: £1,178,725

3. **TANGIBLE FIXED ASSETS**

   **COST**
   - At 1 May 2015 and 30 April 2016: £312,925

   **DEPRECIATION**
   - At 1 May 2015: £221,071
   - Charge for year: £35,371
   - At 30 April 2016: £256,442

   **NET BOOK VALUE**
   - At 30 April 2016: £56,483
   - At 30 April 2015: £91,854

4. **CALLED UP SHARE CAPITAL**

   Allotted, issued and fully paid:

<table>
<thead>
<tr>
<th>Number</th>
<th>Class</th>
<th>Nominal value</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>Ordinary</td>
<td>£1</td>
<td>100</td>
<td>100</td>
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