

Registered number: 02598800

EDENTONE LIMITED

UNAUDITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

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EDENTONE LIMITED
REGISTERED NUMBER: 02598800

ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2014

	Note	£	2014 £	£	2013 £
FIXED ASSETS					
Tangible assets	2		408,051		393,543
Investments	3		231,172		227,261
			<u>639,223</u>		<u>620,804</u>
CURRENT ASSETS					
Debtors	4	173,460		108,257	
Cash at bank		102,009		164,774	
		<u>275,469</u>		<u>273,031</u>	
CREDITORS: amounts falling due within one year		(94,680)		(103,663)	
NET CURRENT ASSETS			<u>180,789</u>		<u>169,368</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>820,012</u>		<u>790,172</u>
CREDITORS: amounts falling due after more than one year			(26,440)		(14,830)
NET ASSETS			<u>793,572</u>		<u>775,342</u>
CAPITAL AND RESERVES					
Called up share capital	5		60,102		60,102
Share premium account			540,000		540,000
Revaluation reserve			108,248		108,248
Profit and loss account			85,222		66,992
SHAREHOLDERS' FUNDS			<u>793,572</u>		<u>775,342</u>

EDENTONE LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 30 APRIL 2014**

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2014 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on *2nd December 2014*



M C Walker
Director

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014**

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

1.2 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures & fittings	-	20% reducing balance
Office equipment	-	20% reducing balance

1.4 REVALUATION OF TANGIBLE FIXED ASSETS

As permitted by the transitional provisions of the Financial Reporting Standard for Smaller Entities (effective April 2008) the company has elected not to adopt a policy of revaluation of tangible fixed assets. *The company will retain the book value of land and buildings, previously revalued at 30 April 2005 and will not update that valuation.*

1.5 INVESTMENTS

Investments held as fixed assets are shown at cost less provision for impairment.

1.6 LEASING AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.7 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

EDENTONE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

2. TANGIBLE FIXED ASSETS

	£
COST OR VALUATION	
At 1 May 2013	428,357
Additions	33,707
Disposals	(25,059)
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At 30 April 2014	437,005
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DEPRECIATION	
At 1 May 2013	34,814
Charge for the year	12,756
On disposals	(18,616)
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At 30 April 2014	28,954
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NET BOOK VALUE	
At 30 April 2014	408,051
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At 30 April 2013	393,543
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3. FIXED ASSET INVESTMENTS

	£
COST OR VALUATION	
At 1 May 2013	227,261
Additions	3,911
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At 30 April 2014	231,172
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NET BOOK VALUE	
At 30 April 2014	231,172
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At 30 April 2013	227,261
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SUBSIDIARY UNDERTAKINGS

The following was a subsidiary undertaking of the company:

Name	Class of shares	Holding
M C Walker Limited	Ordinary	98 %

EDENTONE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

3. FIXED ASSET INVESTMENTS (continued)

The aggregate of the share capital and reserves as at 30 April 2014 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
M C Walker Limited	(3,482)	(4,065)

4. DEBTORS

Debtors include £60,000 (2013 - £30,000) falling due after more than one year.

5. SHARE CAPITAL

	2014 £	2013 £
ALLOTTED, CALLED UP AND FULLY PAID		
60,002 Ordinary shares of £1 each	60,002	60,002
100 Ordinary "A" shares of £1 each	100	100
	<u>60,102</u>	<u>60,102</u>