

Company Registration Number 04083405

A & N Valuedent Limited

Unaudited Abbreviated Accounts

31 May 2016

A & N Valuedent Limited
Abbreviated Balance Sheet
31 May 2016

		2016		2015	
	Note	£	£	£	£
Fixed Assets	2				
Intangible assets			76,800		60,000
Tangible assets			13,948		12,433
			-----		-----
			90,748		72,433
Current Assets					
Stocks		4,550		4,400	
Debtors		15,854		19,231	
Cash at bank and in hand		84,626		87,918	
		-----		-----	
		105,030		111,549	
Creditors: Amounts Falling due Within One Year		(67,407)		(49,872)	
		-----		-----	
Net Current Assets			37,623		61,677
			-----		-----
Total Assets Less Current Liabilities			128,371		134,110
Provisions for Liabilities			-		(1,139)
			-----		-----
			128,371		132,971
			-----		-----
Capital and Reserves					
Called up equity share capital	3		2		2
Profit and loss account			128,369		132,969
			-----		-----
Shareholders' Funds			128,371		132,971
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For the year ended 31st May 2016 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 applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 17 February 2017 , and are signed on their behalf by:

N B Boulton A W R Mclean

Company Registration Number: 04083405

A & N Valuedent Limited**Notes to the Abbreviated Accounts****Year Ended 31st May 2016**

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).

Turnover

Turnover represents the fair value of goods and services provided, excluding value added tax, during the year.

Goodwill

Goodwill represents the difference between the fair value of the consideration paid on acquisition of a business and the fair values of its separable net assets at the date of acquisition. In the opinion of the directors it is appropriate for goodwill not to be amortised.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill-straight line over 5 years

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold improvements - straight line over 10 years

Plant and machinery - 25% per annum reducing balance basis

Fixtures, fittings and equipment - 25% per annum reducing balance basis

Motor vehicles - 25% per annum reducing balance basis

Stocks

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

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension Costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

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.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed Assets

	Intangible Assets	Tangible Assets	Total
	£	£	£
Cost			
At 1st June 2015	60,000	76,670	136,670
Additions	36,000	5,150	41,150
	-----	-----	-----
At 31st May 2016	96,000	81,820	177,820
	-----	-----	-----
Depreciation			
At 1st June 2015	—	64,237	64,237
Charge for year	19,200	3,635	22,835
	-----	-----	-----
At 31st May 2016	19,200	67,872	87,072
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Net Book Value			
At 31st May 2016	76,800	13,948	90,748
	-----	-----	-----
At 31st May 2015	60,000	12,433	72,433
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3. Share Capital

Authorised share capital:

	2016	2015
	£	£
10,000 Ordinary shares of £ 1 each	10,000	10,000
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Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £ 1 each	2	2	2	2
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