

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2014**  
**FOR**  
**A & J PRACTICE MANAGEMENT LIMITED**  
**T/A**  
**THE VILLAGE VETERINARY SURGERY**

**A & J PRACTICE MANAGEMENT LIMITED (REGISTERED NUMBER: 04424140)  
T/A THE VILLAGE VETERINARY SURGERY**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2014**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**A & J PRACTICE MANAGEMENT LIMITED  
T/A THE VILLAGE VETERINARY SURGERY**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2014**

**DIRECTORS:**

A J Peffers Esq  
D J Bigglestone Esq  
M J Peffers  
E C Bigglestone

**SECRETARY:**

D J Bigglestone Esq

**REGISTERED OFFICE:**

15 Ash Lane  
Mancot  
Flintshire  
CH5 2BR

**REGISTERED NUMBER:**

04424140 (England and Wales)

**ACCOUNTANTS:**

TiernayFedrick  
Chartered Accountants  
19 Trinity Square  
Llandudno  
NORTH WALES  
LL30 2RD

**A & J PRACTICE MANAGEMENT LIMITED (REGISTERED NUMBER: 04424140)**  
**T/A THE VILLAGE VETERINARY SURGERY**

**ABBREVIATED BALANCE SHEET**  
**31 AUGUST 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		<u>257,453</u>		<u>260,633</u>
			257,453		260,633
<b>CURRENT ASSETS</b>					
Stocks		70,332		61,575	
Debtors		220,710		190,814	
Cash at bank and in hand		<u>24,278</u>		<u>72,590</u>	
		315,320		324,979	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>304,573</u>		<u>323,045</u>	
<b>NET CURRENT ASSETS</b>			<u>10,747</u>		<u>1,934</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			268,200		262,567
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(244,513)		(244,475)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(14,624)</u>		<u>(14,698)</u>
<b>NET ASSETS</b>			<u>9,063</u>		<u>3,394</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Profit and loss account			<u>8,963</u>		<u>3,294</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>9,063</u>		<u>3,394</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 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 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.
- (b)

The notes form part of these abbreviated accounts

**A & J PRACTICE MANAGEMENT LIMITED (REGISTERED NUMBER: 04424140)  
T/A THE VILLAGE VETERINARY SURGERY**

**ABBREVIATED BALANCE SHEET - continued  
31 AUGUST 2014**

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 2 February 2015 and were signed on its behalf by:

A J Peffers Esq - Director

D J Bigglestone Esq - Director

The notes form part of these abbreviated accounts

**A & J PRACTICE MANAGEMENT LIMITED (REGISTERED NUMBER: 04424140)  
T/A THE VILLAGE VETERINARY SURGERY**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2014**

**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 2008, is being amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- The period of the lease
Plant and machinery etc	- 33% on reducing balance, 25% on reducing balance and 15% 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.

**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.

**A & J PRACTICE MANAGEMENT LIMITED (REGISTERED NUMBER: 04424140)**  
**T/A THE VILLAGE VETERINARY SURGERY**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2013	
and 31 August 2014	<u>170,500</u>
<b>AMORTISATION</b>	
At 1 September 2013	
and 31 August 2014	<u>170,500</u>
<b>NET BOOK VALUE</b>	
At 31 August 2014	<u>-</u>
At 31 August 2013	<u>-</u>

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2013	526,088
Additions	<u>31,241</u>
At 31 August 2014	<u>557,329</u>
<b>DEPRECIATION</b>	
At 1 September 2013	265,455
Charge for year	<u>34,421</u>
At 31 August 2014	<u>299,876</u>
<b>NET BOOK VALUE</b>	
At 31 August 2014	<u>257,453</u>
At 31 August 2013	<u>260,633</u>

**4. CREDITORS**

Creditors include an amount of £ 276,402 (2013 - £ 256,772 ) for which security has been given.

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

	2014 £	2013 £
Repayable by instalments	<u>131,704</u>	<u>131,737</u>

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**A & J PRACTICE MANAGEMENT LIMITED (REGISTERED NUMBER: 04424140)**  
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**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

**6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2014 and 31 August 2013:

	2014	2013
	£	£
<b>A J Peffers Esq</b>		
Balance outstanding at start of year	1,845	364
Amounts advanced	-	7,309
Amounts repaid	(1,845)	(5,828)
Balance outstanding at end of year	<u>-</u>	<u>1,845</u>

**7. CONTROLLING SHAREHOLDERS**

The company is controlled equally by Mr and Mrs A J Peffers and Mr and Mrs D J Bigglestone.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.