

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

A & B CANN DENTURES DIRECT LTD

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for the Year Ended 31 March 2016

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A & B CANN DENTURES DIRECT LTD

Company Information  
for the Year Ended 31 March 2016

**DIRECTOR:** B Cann

**REGISTERED OFFICE:** Marsland Chambers  
1a Marsland Road  
Sale Moor  
Cheshire  
M33 3HP

**REGISTERED NUMBER:** 05181870 (England and Wales)

**ACCOUNTANTS:** A&C Chartered Accountants  
Marsland Chambers  
1a Marsland Road  
Sale Moor  
Cheshire  
M33 3HP

Abbreviated Balance Sheet  
31 March 2016

	Notes	31.3.16 £	£	31.3.15 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		792
Tangible assets	3		<u>2,181</u>		<u>2,602</u>
			2,181		3,394
<b>CURRENT ASSETS</b>					
Stocks		7,630		6,200	
Debtors		2,765		1,776	
Cash at bank and in hand		<u>26,849</u>		<u>29,491</u>	
		37,244		37,467	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>22,752</u>		<u>19,607</u>	
<b>NET CURRENT ASSETS</b>			<u>14,492</u>		<u>17,860</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			16,673		21,254
<b>PROVISIONS FOR LIABILITIES</b>			409		486
<b>NET ASSETS</b>			<u>16,264</u>		<u>20,768</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>16,262</u>		<u>20,766</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>16,264</u>		<u>20,768</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

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

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 6 June 2016 and were signed by:

B Cann - Director

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 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 net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, 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 - 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.

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015	
and 31 March 2016	<u>95,000</u>
<b>AMORTISATION</b>	
At 1 April 2015	94,208
Amortisation for year	<u>792</u>
At 31 March 2016	<u>95,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>-</u>
At 31 March 2015	<u>792</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2016

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015	9,330
Additions	250
At 31 March 2016	<u>9,580</u>
<b>DEPRECIATION</b>	
At 1 April 2015	6,728
Charge for year	671
At 31 March 2016	<u>7,399</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>2,181</u>
At 31 March 2015	<u>2,602</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	31.3.16 £ <u>2</u>	31.3.15 £ <u>2</u>
2	Ordinary			

Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
A & B CANN DENTURES DIRECT LTD

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & B CANN DENTURES DIRECT LTD for the year ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement, the Statement of Total Recognised Gains and Losses and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of A & B CANN DENTURES DIRECT LTD in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & B CANN DENTURES DIRECT LTD and state those matters that we have agreed to state to the director of A & B CANN DENTURES DIRECT LTD in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A & B CANN DENTURES DIRECT LTD has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & B CANN DENTURES DIRECT LTD. You consider that A & B CANN DENTURES DIRECT LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & B CANN DENTURES DIRECT LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

A&C Chartered Accountants  
Marsland Chambers  
1a Marsland Road  
Sale Moor  
Cheshire  
M33 3HP

Date: .....



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.