

COMPANY REGISTRATION NUMBER 05517628

**A & N WARDLE LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31st AUGUST 2013**



**STEWART ASSOCIATES SHREWSBURY LTD**

Chartered Accountants  
Emstrey House (North)  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**A & N WARDLE LTD**  
**ABBREVIATED BALANCE SHEET**  
**31st AUGUST 2013**

	Note	2013	2012
		£	£
<b>Fixed Assets</b>	<b>2</b>		
Intangible assets		11,040	16,560
Tangible assets		<u>73,915</u>	<u>85,844</u>
		84,955	102,404
<b>Current Assets</b>			
Debtors		13,530	33,095
Cash at bank and in hand		<u>42,255</u>	<u>46,076</u>
		55,785	79,171
<b>Creditors: Amounts Falling due Within One Year</b>		<u>39,409</u>	<u>70,034</u>
<b>Net Current Assets</b>		16,376	9,137
<b>Total Assets Less Current Liabilities</b>		<u>101,331</u>	<u>111,541</u>
<b>Capital and Reserves</b>			
Called-up equity share capital	<b>3</b>	2	2
Profit and loss account		<u>101,329</u>	<u>111,539</u>
<b>Shareholders' Funds</b>		<u>101,331</u>	<u>111,541</u>

For the year ended 31st August 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**Director's 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 director acknowledges his responsibility 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 and signed by the director and authorised for issue on 23rd October 2013

*A Wardle.*

Mr A M Wardle

Company Registration Number: 05517628

**The notes on pages 2 to 3 form part of these abbreviated accounts.**

**A & N WARDLE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st AUGUST 2013**

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**1. Accounting Policies**

**Basis of Accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

**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 - 10 years straight line

**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

Plant & Machinery - 15% straight line  
Motor Vehicles - 15% straight line  
Equipment - 33 33% straight line

**Hire Purchase Agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

**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

**Financial Instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

**A & N WARDLE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st AUGUST 2013**

**2. Fixed Assets**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st September 2012	55,200	209,808	265,008
Additions	—	16,475	16,475
Disposals	—	(2,250)	(2,250)
<b>At 31st August 2013</b>	<u>55,200</u>	<u>224,033</u>	<u>279,233</u>
<b>Depreciation</b>			
At 1st September 2012	38,640	123,964	162,604
Charge for year	5,520	26,829	32,349
On disposals	—	(675)	(675)
<b>At 31st August 2013</b>	<u>44,160</u>	<u>150,118</u>	<u>194,278</u>
<b>Net Book Value</b>			
<b>At 31st August 2013</b>	<u>11,040</u>	<u>73,915</u>	<u>84,955</u>
At 31st August 2012	<u>16,560</u>	<u>85,844</u>	<u>102,404</u>

**3. Share Capital**

**Allotted, called up and fully paid:**

	<b>2013</b>		<b>2012</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>