

## A & N LETTINGS LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 April 2017

**End date:** 31 March 2018

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A & N LETTINGS LIMITED  
Statement of Financial Position  
As at 31 March 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Intangible fixed assets	2	145,418	169,466
Tangible fixed assets	3	35,627	42,203
		<b>181,045</b>	<b>211,669</b>
<b>Current assets</b>			
Debtors		1,874	1,889
Cash at bank and in hand		11,930	7,997
		<b>13,804</b>	<b>9,886</b>
<b>Creditors: amount falling due within one year</b>		(80,233)	(114,685)
<b>Net current assets</b>		<b>(66,429)</b>	<b>(104,799)</b>
<b>Total assets less current liabilities</b>		114,616	106,870
<b>Creditors: amount falling due after more than one year</b>		(39,197)	(48,774)
<b>Net assets</b>		<b>75,419</b>	<b>58,096</b>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		75,319	57,996
<b>Shareholders funds</b>		<b>75,419</b>	<b>58,096</b>

For the year ended 31 March 2018 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 .The profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

Signed on behalf of the board of director

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Alan Rooke  
Director

Date approved by the board: 31 December 2018

**A & N LETTINGS LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2018**

**General Information**

A & N LETTINGS LIMITED is a private company, limited by shares, registered in , registration number 06164591, registration address 219 HOYLAKES ROAD, MORETON, WIRRAL, CH46 0SJ.

The presentation currency is £ sterling.

**1. Accounting Policies**

**Basis of accounting**

The financial statements are prepared in accordance with the FRS 102 Financial Reporting Standard for Smaller Entities.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Finance lease and hire purchase charges**

The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

**Intangible assets**

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 10 years.

**Licences and patents**

Licences and patents are stated at cost less amortisation. Amortisation of licences is calculated on a straight line basis over the estimated expected useful economic life of the patents of 20 years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. 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 basis:

Motor Vehicles	20% Reducing Balance
Computer Equipment	33 Straight Line
Fixtures and Fittings	25% Reducing Balance
Land and Buildings	33% Straight Line

## Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

### 2. Intangible fixed assets

<b>Cost or Valuation</b>	<b>Goodwill</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2017	226,904	29,751	256,655
Additions	-	-	-
Disposals	-	-	-
At 31 March 2018	<b>226,904</b>	<b>29,751</b>	<b>256,655</b>
<b>Amortisation</b>			
At 01 April 2017	64,289	22,900	87,189
Charge for year	22,680	1,368	24,048
On disposals	-	-	-
At 31 March 2018	<b>86,969</b>	<b>24,268</b>	<b>111,237</b>
<b>Net book values</b>			
At 31 March 2018	<b>139,935</b>	<b>5,483</b>	<b>145,418</b>
At 31 March 2017	<b>162,615</b>	<b>6,851</b>	<b>169,466</b>

### 3. Tangible fixed assets

<b>Cost or Valuation</b>	<b>Land and Buildings</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2017	52,204	11,050	11,692	4,954	79,900
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2018	<b>52,204</b>	<b>11,050</b>	<b>11,692</b>	<b>4,954</b>	<b>79,900</b>
<b>Depreciation</b>					
At 01 April 2017	16,092	7,792	9,009	4,804	37,697
Charge for year	5,148	780	600	48	6,576
On disposals	-	-	-	-	-
At 31 March 2018	<b>21,240</b>	<b>8,572</b>	<b>9,609</b>	<b>4,852</b>	<b>44,273</b>
<b>Net book values</b>					
Closing balance as at 31 March 2018	<b>30,964</b>	<b>2,478</b>	<b>2,083</b>	<b>102</b>	<b>35,627</b>
Opening balance as at 01 April 2017	<b>36,112</b>	<b>3,258</b>	<b>2,683</b>	<b>150</b>	<b>42,203</b>

The net book value of Motor Vehicles includes £1,653(2017 £2,158) in respect of assets leased under finance leases or hire purchase contracts.

### 4. Share Capital

<b>Allotted</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
100 Ordinary shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

### 5. Staff Costs

	<b>2018</b>	<b>2017</b>
<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Administration	1	1
Sales	7	6
Marketing	1	1
	<b>9</b>	<b>8</b>

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