

ValueU Limited

Unaudited Abbreviated Accounts,
for the Year Ended 31 January 2016

ValueU Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
ValueU Limited
for the Year Ended 31 January 2016**

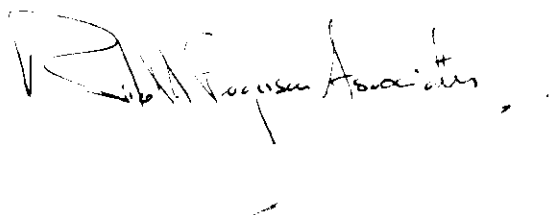
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ValueU Limited for the year ended 31 January 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

We have carried out this engagement in accordance with technical guidance issued by the Association of Accounting Technicians and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

This report is made solely to the Board of Directors of ValueU Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of ValueU Limited and state those matters that we have agreed to state to them, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ValueU Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that ValueU Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of ValueU Limited. You consider that ValueU Limited 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 accounts of ValueU Limited. 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 accounts.



.....
Birkett Ferguson Associates Ltd
Accountants & Tax Advisors
186B Lower Blandford Road
Broadstone
Dorset
BH18 8DP
22 April 2016

ValueU Limited
(Registration number: 04150922)
Abbreviated Balance Sheet at 31 January 2016

| | Note | 2016 £ | 2015 £ |
|--|----------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | | 3,488 | 1,814 |
| Current assets | | | |
| Debtors | | 7,636 | 65,245 |
| Cash at bank and in hand | | 76,548 | 69,378 |
| | | 84,184 | 134,623 |
| Creditors: Amounts falling due within one year | | (41,183) | (58,852) |
| Net current assets | | 43,001 | 75,771 |
| Total assets less current liabilities | | 46,489 | 77,585 |
| Provisions for liabilities | | (698) | (363) |
| Net assets | | 45,791 | 77,222 |
| Capital and reserves | | | |
| Called up share capital | <u>3</u> | 100 | 100 |
| Profit and loss account | | 45,691 | 77,122 |
| Shareholders' funds | | 45,791 | 77,222 |

For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 22 April 2016 and signed on its behalf by:

.....
Ms Sonia Gavira
Director

.....
Mr Simon Dunford
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

ValueU Limited
Notes to the Abbreviated Accounts for the Year Ended 31 January 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Office equipment | 25% reducing balance |

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

ValueU Limited
Notes to the Abbreviated Accounts for the Year Ended 31 January 2016
..... continued

2 Fixed assets

| | Tangible assets £ |
|-----------------------|----------------------------------|
| Cost | |
| At 1 February 2015 | 9,608 |
| Additions | <u>2,836</u> |
| At 31 January 2016 | <u>12,444</u> |
| Depreciation | |
| At 1 February 2015 | 7,794 |
| Charge for the year | <u>1,162</u> |
| At 31 January 2016 | <u>8,956</u> |
| Net book value | |
| At 31 January 2016 | <u><u>3,488</u></u> |
| At 31 January 2015 | <u><u>1,814</u></u> |

3 Share capital

Allotted, called up and fully paid shares

| | 2016 | | 2015 | |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| | No. | £ | No. | £ |
| Ordinary of £1 each | 100 | 100 | 100 | 100 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

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.