

Abbreviated Unaudited Accounts for the Year Ended 31 March 2015

for

A & B CANN DENTURES DIRECT LTD

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for the Year Ended 31 March 2015

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A & B CANN DENTURES DIRECT LTD

Company Information
for the Year Ended 31 March 2015

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 2015

	Notes	31.3.15 £	£	31.3.14 £	£
FIXED ASSETS					
Intangible assets	2		792		10,292
Tangible assets	3		<u>2,602</u>		<u>2,290</u>
			3,394		12,582
CURRENT ASSETS					
Stocks		6,200		9,205	
Debtors		1,776		4,363	
Cash at bank and in hand		<u>29,491</u>		<u>46,199</u>	
		37,467		59,767	
CREDITORS					
Amounts falling due within one year		<u>19,607</u>		<u>32,726</u>	
NET CURRENT ASSETS			<u>17,860</u>		<u>27,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			21,254		39,623
PROVISIONS FOR LIABILITIES			<u>486</u>		<u>417</u>
NET ASSETS			<u>20,768</u>		<u>39,206</u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>20,766</u>		<u>39,204</u>
SHAREHOLDERS' FUNDS			<u>20,768</u>		<u>39,206</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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.

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
31 March 2015

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 19 June 2015 and were signed by:

B Cann - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2015

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 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 £
COST	
At 1 April 2014	
and 31 March 2015	95,000
AMORTISATION	
At 1 April 2014	84,708
Amortisation for year	9,500
At 31 March 2015	94,208
NET BOOK VALUE	
At 31 March 2015	792
At 31 March 2014	10,292

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2015

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 April 2014	8,238
Additions	<u>1,092</u>
At 31 March 2015	<u>9,330</u>
DEPRECIATION	
At 1 April 2014	5,948
Charge for year	<u>780</u>
At 31 March 2015	<u>6,728</u>
NET BOOK VALUE	
At 31 March 2015	<u>2,602</u>
At 31 March 2014	<u>2,290</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
2	Ordinary	1	<u>2</u>	<u>2</u>

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 2015 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.

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. 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.