

Registrar

Registration number: 02375310

Anness Publishing Limited

Unaudited Filleted Financial Statements
for the Year Ended 31 January 2026

Lambert Chapman LLP
Chartered Accountants
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Anness Publishing Limited

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Anness Publishing Limited

Company Information

Directors P L Anness
J Lorenz

Company secretary J Lorenz

Registered office 3 Warners Mill
Silks Way
Braintree
Essex
England
CM7 3GB

Bankers Barclays Bank PLC
1 Churchill Place
Leicester
LE87 2BB

Accountants Lambert Chapman LLP
Chartered Accountants
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Anness Publishing Limited
(Registration number: 02375310)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	<u>5</u>	43,139	50,706
Fixed term bank deposits >12 months		320,095	162,504
		<u>363,234</u>	<u>213,210</u>
Current assets			
Stocks	<u>7</u>	2,397,811	2,273,695
Debtors	<u>8</u>	1,031,138	994,789
Fixed term bank deposits <12 months		2,622,242	1,970,078
Cash at bank and in hand		2,049,094	3,243,090
		8,100,285	8,481,652
Creditors: Amounts falling due within one year	<u>9</u>	(44,815)	(66,488)
Net current assets		<u>8,055,470</u>	<u>8,415,164</u>
Total assets less current liabilities		8,418,704	8,628,374
Provisions for liabilities		(6,669)	(7,656)
Net assets		<u>8,412,035</u>	<u>8,620,718</u>
Capital and reserves			
Called up share capital	<u>10</u>	1,000	1,000
Retained earnings		8,411,035	8,619,718
Shareholders' funds		<u>8,412,035</u>	<u>8,620,718</u>

For the financial year ending 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Anness Publishing Limited
(Registration number: 02375310)
Balance Sheet as at 31 January 2026

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 13 August 2026 and signed on its behalf by:

.....

P L Anness
Director

Anness Publishing Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is: 3 Warners Mill, Silks Way, Braintree, Essex, CM7 3GB, England.

The principal place of business is: Algores Way, Wisbech, Cambs, PE13 2TQ.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared using the historical cost convention.

These financial statements are presented in Sterling (£), which is the company's functional currency.

Group accounts not prepared

The company is the parent of a small group. The company has taken advantage of the exemption provided by Section 398 of the Companies Act 2006 and has not prepared group accounts.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

Foreign currency transactions and balances

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss.

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Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

Tax

Current Tax is recognised in the profit and loss account, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation.

Goodwill

Intangible assets consist of goodwill on acquisitions and represent the difference between the purchase price and fair value of the net assets at acquisition.

Positive goodwill is capitalised, classified as an asset on the balance sheet and is amortised over its useful economic life. Positive goodwill is reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Positive goodwill	Straight line over 3 years

Investments

Fixed asset investments are stated at historical cost less provision for any diminution in value. The carrying value of fixed asset investments are reviewed for impairment if events or changes in circumstances indicate the carrying value may be impaired.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits. Fixed term deposit accounts over 3 months or 12 months are disclosed as a current asset or a fixed asset respectively.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at transaction price less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Published books are stated at the lower of cost and net realisable value and include all costs associated with the printing and distribution of the stock ready for resale.

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Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Share capital

Ordinary shares are classified as equity.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 9 (2025 - 9).

Anness Publishing Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 1 February 2025	168,028	168,028
At 31 January 2026	168,028	168,028
Amortisation		
At 1 February 2025	168,028	168,028
At 31 January 2026	168,028	168,028
Carrying amount		
At 31 January 2026	-	-

5 Tangible assets

	Computer and office equipment £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or valuation				
At 1 February 2025	72,913	19,540	39,057	131,510
Additions	499	-	-	499
Disposals	(65,043)	-	-	(65,043)
At 31 January 2026	8,369	19,540	39,057	66,966
Depreciation				
At 1 February 2025	67,597	326	12,881	80,804
Charge for the year	2,205	3,908	1,953	8,066
Eliminated on disposal	(65,043)	-	-	(65,043)
At 31 January 2026	4,759	4,234	14,834	23,827
Carrying amount				
At 31 January 2026	3,610	15,306	24,223	43,139
At 31 January 2025	5,316	19,214	26,176	50,706

Anness Publishing Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

6 Investments

Subsidiaries	£
Cost or valuation	
At 1 February 2025	271,691
Provision	
At 1 February 2025	<u>271,691</u>
Carrying amount	
At 31 January 2026	<u><u>-</u></u>

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2026	2025
Subsidiary undertakings				
Book Trade Services Ltd		Ordinary £1 shares	100%	100%

Book Trade Services Limited is a dormant company.

7 Stocks

	2026	2025
	£	£
Goods for resale	<u>2,397,811</u>	<u>2,273,695</u>

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Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

8 Debtors

	Note	2026 £	2025 £
Trade debtors		466,121	467,996
Directors Loan	<u>11</u>	176,237	132,812
Other debtors		43,984	44,790
VAT		5,672	10,067
Deferred tax assets		339,124	339,124
		<u>1,031,138</u>	<u>994,789</u>

In addition to the deferred tax asset above there is an unprovided deferred tax asset amounting to £837,258 (2026) and £765,609 (2025)

9 Creditors

Creditors: amounts falling due within one year

	2026 £	2025 £
Due within one year		
Trade creditors	9,708	9,500
Taxation and social security	11,757	25,293
Accruals and deferred income	19,025	24,952
Other creditors	4,325	6,743
	<u>44,815</u>	<u>66,488</u>

10 Share capital

Allotted, called up and fully paid shares

	2026		2025	
	No.	£	No.	£
Ordinary shares of £1 each	1,000	1,000	1,000	1,000

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Notes to the Unaudited Financial Statements for the Year Ended 31 January 2026

11 Related party transactions

Transactions with directors

	At 1 February 2025	Advances to director	Repayments by director	At 31 January 2026
	£	£	£	£
2026	132,812	45,815	(2,389)	176,238

	At 1 February 2024	Advances to director	Repayments by director	At 31 January 2025
	£	£	£	£
2025	106,690	27,389	(1,267)	132,812

The directors loan account is unsecured and repayable on demand.

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.