REGISTERED NUMBER: 03158930 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

FOR

MAHA INTERNATIONAL LIMITED

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FOR THE YEAR ENDED 31 MARCH 2018

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018

DIRECTOR:	K Mahanandan
SECRETARY:	Mrs M Mahanadan
REGISTERED OFFICE:	16 South End Croydon Surrey CR0 1DN
REGISTERED NUMBER:	03158930 (England and Wales)
ACCOUNTANTS:	Averillo & Associates 16 South End Croydon Surrey CR0 1DN

BALANCE SHEET
31 MARCH 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Stocks	4	7,335	8,221
Debtors	5	-	6
Cash at bank		14	66
		7,349	8,293
CREDITORS			
Amounts falling due within one year	6	1,300	75
NET CURRENT ASSETS		6,049	8,218
TOTAL ASSETS LESS CURRENT LIABILITIES		6,049	8,218
CREDITORS			
Amounts falling due after more than one year	7	64,562	63,763
NET LIABILITIES		(58,513)	(55,545)
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings	9	(58,613)	(55,645)
SHAREHOLDERS' FUNDS		(58,513)	(55,545)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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

(b) 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 5 November 2018 and were signed by:

K Mahanandan - Director

1. STATUTORY INFORMATION

Maha International Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 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.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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3. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2017	
and 31 March 2018	2,556
DEPRECIATION	
At 1 April 2017	
and 31 March 2018	2,556
NET BOOK VALUE	
At 31 March 2018	-

4. STOCKS

	2018 £	2017 £
Investments	7,335	8,221

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	-	6

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other creditors	1,300	75

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018 £	2017 £
Directors' loan accounts	64,562	63,763

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018 £	2017 £
100	Ordinary	£1	100	100

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9. **RESERVES**

	Retained earnings £
At 1 April 2017	(55,645)
Deficit for the year	(2,968)
At 31 March 2018	(58,613)

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is K Mahanandan.