

Registered Number: 03221987

England and Wales

A & P (UK) Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 August 2009

THURSDAY



A15

AEEY4RC7

03/02/2011

COMPANIES HOUSE

50

A & P (UK) Ltd
Contents Page
For the year ended 31 August 2009

Accountants' Report	1
Balance Sheet	2
Notes to the Abbreviated Financial Statements	3 to 4

A & P (UK) Ltd
Accountants' Report
For the year ended 31 August 2009

You have acknowledged on the balance sheet as at year ended 31 August 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempted from statutory requirement for audit for the year.

We have not been instructed to carry out an audit of the financial statement. 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 financial statements.

Sandwell Accountancy Services Ltd
Old Bank Buildings
Upper High Street
Cradley Heath
West Midlands
B64 5HY

A & P (UK) Ltd
Abbreviated Balance Sheet
As at 31 August 2009

	Notes	2009 £	2008 £
Fixed assets			
Tangible assets	2	112,946	113,112
		112,946	113,112
Current assets			
Stocks		20,315	20,315
Cash at bank and in hand		521	3,089
		20,836	23,404
Creditors' amounts falling due within one year		(177,514)	(213,603)
Net current liabilities		(156,678)	(190,199)
Total assets less current liabilities		(43,732)	(77,087)
Creditors: amounts falling due after more than one year	3	(58,733)	(24,451)
Net liabilities		(102,465)	(101,538)
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		(102,467)	(101,540)
Shareholders funds		(102,465)	(101,538)

For the year ended 31 August 2009 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006, and no notice has been deposited under section 476

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies



Mr S Arulselvan
Director

Date approved by the board

31 Jan 2011

A & P (UK) Ltd
Notes to the Abbreviated Financial Statements
For the year ended 31 August 2009

1 Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Going Concern

The financial statements have been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the director who has undertaken to provide such support for the foreseeable future.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

Turnover

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

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

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:

Fixtures and Fittings	25%	Reducing balance
-----------------------	-----	------------------

No depreciation is provided on the company's freehold properties since in the opinion of the directors the expected useful lives are sufficiently long and the estimated residual values are sufficiently high that any such depreciation would be immaterial. The directors undertake an annual impairment review of these properties.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

A & P (UK) Ltd
Notes to the Abbreviated Financial Statements
For the year ended 31 August 2009

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 September 2008	115,629
At 31 August 2009	115,629
Depreciation	
At 01 September 2008	2,517
Charge for year	166
At 31 August 2009	2,683
Net book values	
At 31 August 2009	112,946
At 31 August 2008	113,112

3 Creditors due after more than one year	2009	2008
	£	£
Bank loans and overdraft	56,701	22,109

4 Share capital

Allotted called up and fully paid	2009	2008
	£	£
2 Ordinary shares of £1 each	2	2