Registered Number 05266405

ABAYAN LTD

Abbreviated Accounts

31 March 2011

ABAYAN LTD **Registered Number 05266405**

Balance Sheet as at 31 March 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		37,901		18,455
Total fixed assets			37,901		18,455
Current assets					
Stocks		42,250		53,950	
Debtors				1,079	
Cash at bank and in hand		12,475		14,110	
Total current assets		54,725		69,139	
Creditors: amounts falling due within one year		(63,425)		(61,549)	
Net current assets			(8,700)		7,590
Total assets less current liabilities			29,201		26,045
Total net Assets (liabilities)			29,201		26,045
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			29,199		26,043
Shareholders funds			29,201		26,045

a. For the year ending 31 March 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; and
    ii. 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 section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 29 December 2011

And signed on their behalf by:
T Kanthavel, Director

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 1068 of the Companies Act 2006.

ABAYAN LTD Registered Number 05266405

Notes to the abbreviated accounts

For the year ending 31 March 2011

1 **Accounting policies**

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold Land and Buildings	20.00% Straight Line
Plant and Machinery	25.00% Reducing Balance

2 **Tangible fixed assets**

Cost	£
At 31 March 2010	53,788
additions	32,079
disposals	
revaluations	
transfers	
At 31 March 2011	85,867
Depreciation	
At 31 March 2010	35,333
Charge for year	12,633
on disposals	
At 31 March 2011	47,966
Net Book Value	
At 31 March 2010	18,455
At 31 March 2011	37,901

3 **Share capital**

	2011	2010
	£	**£**
Authorised share capital:		
100 Ordinary of £1.00 each	100	100

Allotted, called up and fully paid:		
2 Ordinary of £1.00 each	2	2