

COMPANY REGISTRATION NUMBER 05501938

**ABHA PEARLS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 JULY 2009**

WEDNESDAY



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29/02/2012

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COMPANIES HOUSE

**TAMSONS ACCOUNTANCY SERVICES**

177 Kingsley Road  
Hounslow  
Middlesex  
TW3 4AS

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**ABHA PEARLS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2009**

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**ABHA PEARLS LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 JULY 2009**

	Note	2009 £	2008 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>97,075</u>	<u>97,075</u>
<b>CURRENT ASSETS</b>			
Stocks		36,050	34,813
Debtors		<u>12,183</u>	<u>12,183</u>
		48,233	46,996
<b>CREDITORS: Amounts falling due within one year</b>		<u>303,314</u>	<u>273,157</u>
<b>NET CURRENT LIABILITIES</b>		<b>(255,081)</b>	<b>(226,161)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>(158,006)</b>	<b>(129,086)</b>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	100	100
Profit and loss account		<u>(158,106)</u>	<u>(129,186)</u>
<b>DEFICIT</b>		<b>(158,006)</b>	<b>(129,086)</b>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements 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 Act relating to financial statements, so far as applicable to the company

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

These abbreviated accounts were approved by the directors and authorised for issue on 22/2/12, and are signed on their behalf by

MR H S WEBHRA  
Director



Company Registration Number 05501938

The notes on pages 2 to 3 form part of these abbreviated accounts

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**ABHA PEARLS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2009**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings	-
Equipment	-

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**ABHA PEARLS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2009**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 August 2008 and 31 July 2009	<u><b>129,992</b></u>
<b>DEPRECIATION</b>	
At 1 August 2008	<u><b>32,917</b></u>
At 31 July 2009	<u><b>32,917</b></u>
<b>NET BOOK VALUE</b>	
At 31 July 2009	<u><b>97,075</b></u>
At 31 July 2008	<u><b>97,075</b></u>

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2009 £</b>	<b>2008 £</b>
100 Ordinary shares of £1 each	<u><b>100</b></u>	<u><b>100</b></u>

**Allotted, called up and fully paid:**

	<b>2009 No</b>	<b>£</b>	<b>2008 No</b>	<b>£</b>
100 Ordinary shares of £1 each	<u><b>100</b></u>	<u><b>100</b></u>	<u><b>100</b></u>	<u><b>100</b></u>