Registered number
06053251

A & P Electrical Ltd

Abbreviated Accounts

31 January 2013

A & P Electrical Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of A & P Electrical Ltd for the year ended 31 January 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A & P Electrical Ltd for the year ended 31 January 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

It is your duty to ensure that A & P Electrical Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A & P Electrical Ltd. You consider that A & P Electrical Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A & P Electrical Ltd. 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 abbreviated accounts.

G C Forest & Co
Chartered Certified Accountants
190 Billet Road
London
E17 5DX

30 October 2013

A & P Electrical Ltd

Registered number: 06053251

Abbreviated Balance Sheet

as at 31 January 2013

	Notes		2013		2012
			£		£
Fixed assets					
Tangible assets	3		3,680		4,772
Current assets					
Stocks		843		819	
Debtors		-		600	
Cash at bank and in hand		376		983	
		1,219		2,402	
Creditors: amounts falling due within one year		(27,160)		(37,308)	
Net current liabilities			(25,941)		(34,906)
Net liabilities			(22,261)		(30,134)
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(22,361)		(30,234)
Shareholder's funds			(22,261)		(30,134)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Andreas Procopiou

Director

Approved by the board on 30 October 2013

A & P Electrical Ltd

Notes to the Abbreviated Accounts

for the year ended 31 January 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Depreciation

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

Goodwill	Over five years
Plant and machinery	15% Written down value
Motor Vehicle	25% Written down value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse. No provision was found to be necessary for the year ended 31 January 2013.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

2 Intangible fixed assets

	£
Cost	
At 1 February 2012	52,710
At 31 January 2013	52,710
Amortisation	
At 1 February 2012	52,710
At 31 January 2013	52,710
Net book value	
At 31 January 2013	-

3 Tangible fixed assets

	£
Cost	
At 1 February 2012	8,876
At 31 January 2013	8,876
Depreciation	
At 1 February 2012	4,104
Charge for the year	1,092
At 31 January 2013	5,196
Net book value	
At 31 January 2013	3,680
At 31 January 2012	4,772

4 Share capital

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

5 Director's loans and interest

As at the balance sheet date the amount outstnding to the director by the company was £11,212

(2012 £25,164).

6 Ultimate controlling party

The controlling party is Mr Andreas Procopiou by virtue of his ownwership of 100% of the issued ordinary share capital of the company.

issued ordinary share capital of the company.