

Abbreviated Unaudited Accounts

for the Year Ended 31 May 2015

for

A & R Impex Limited

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for the Year Ended 31 May 2015

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A & R Impex Limited
Company Information
for the Year Ended 31 May 2015

DIRECTOR: A Kelly

REGISTERED OFFICE: Unit 3, Rotunda Buildings
Clayton Lane
Clayton
Manchester
M11 4SX

REGISTERED NUMBER: 06628217 (England and Wales)

ACCOUNTANTS: Hardy & Company
Chartered Certified Accountants
Woodhead House
44-46 Market Street
Hyde
Cheshire
SK14 1AH

Abbreviated Balance Sheet
31 May 2015

	Notes	31.5.15 £	£	31.5.14 £	£
FIXED ASSETS					
Tangible assets	2		213,888		55,780
CURRENT ASSETS					
Stocks		91,372		86,366	
Debtors		41,448		300	
Cash at bank		13,326		7,905	
		<u>146,146</u>		<u>94,571</u>	
CREDITORS					
Amounts falling due within one year		<u>516,862</u>		<u>287,023</u>	
NET CURRENT LIABILITIES			<u>(370,716)</u>		<u>(192,452)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(156,828)</u>		<u>(136,672)</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>(156,829)</u>		<u>(136,673)</u>
SHAREHOLDERS' FUNDS			<u>(156,828)</u>		<u>(136,672)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2015 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 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.
- (b)

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

The financial statements were approved by the director on 28 February 2016 and were signed by:

A Kelly - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 May 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

As at the 31 May 2015, the company's liabilities exceeded its assets by £156,828 (2014: £ 136,672) following a loss of £20,156 (2014: £34,642). The financial statements have been prepared on a going concern basis and are dependant on the continuing support of its creditors.

Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance and 15% 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.

Deferred tax

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

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2014	90,251
Additions	170,833
At 31 May 2015	261,084
DEPRECIATION	
At 1 June 2014	34,471
Charge for year	12,725
At 31 May 2015	47,196
NET BOOK VALUE	
At 31 May 2015	213,888
At 31 May 2014	55,780

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.15 £	31.5.14 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

Chartered Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
A & R Impex Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & R Impex Limited for the year ended 31 May 2015 which comprise the Profit and Loss Account, 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>.

This report is made solely to the director of A & R Impex Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & R Impex Limited and state those matters that we have agreed to state to the director of A & R Impex Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A & R Impex Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of A & R Impex Limited. You consider that A & R Impex Limited 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 financial statements of A & R Impex Limited. 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 statutory financial statements.

Hardy & Company
Chartered Certified Accountants
Woodhead House
44-46 Market Street
Hyde
Cheshire
SK14 1AH

28 February 2016

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 1072 of the Companies Act 2006.