

AMENDED ACCOUNTS

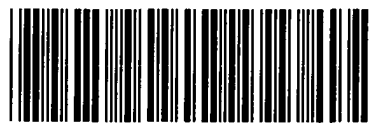
A & P Mehta Limited

Abbreviated accounts

for the year ended 28 February 2014

- The revised accounts replace the original accounts
- They are now the statutory accounts.
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates
- The previous accounts filed did not contain the transaction batches for the current year.

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COMPANIES HOUSE

A & P Mehta Limited

Annual Report and Unaudited Financial Statements

for the year ended 28 February 2014

	Page
Abbreviated balance sheet	1 - 2
Notes to the financial statements	3 - 4

A & P Mehta Limited**Balance Sheet****At 28 February 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		55,063		59,063
Tangible assets	2		29,013		25,962
			<u>84,076</u>		<u>85,025</u>
Current assets					
Stocks		118,288		82,726	
Debtors		81,113		70,274	
Cash at bank and in hand		6,685		7,329	
		<u>206,086</u>		<u>160,329</u>	
Creditors: amounts falling due within one year		<u>(328,308)</u>		<u>(240,296)</u>	
Net current liabilities			<u>(122,222)</u>		<u>(79,967)</u>
Total assets less current liabilities			<u>(38,146)</u>		<u>5,058</u>
Net (liabilities)/assets			<u>(38,146)</u>		<u>5,058</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>(38,148)</u>		<u>5,056</u>
Shareholders' funds			<u>(38,146)</u>		<u>5,058</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

A & P Mehta Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 28 February 2014**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 28 February 2014 ; and
- (c) that we acknowledge my responsibilities for:
 - (1). ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 18 November 2014 and signed on its behalf by

Sonal Mehta



Registration number 07386411

The notes on pages 3 to 4 form an integral part of these financial statements.

**Notes to the abbreviated financial statements
for the year ended 28 February 2014**

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of - years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	15% per annum - reducing balance basis

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing difference reverse, based on current tax rates and laws.

Deferred tax is not provided on timing difference arising from the valuation of fixed assets where there is no commitment to sell the asset.

1.7. Going concern

The accounts have been prepared on the assumption that the company is able to carry on business as a going concern, which directors consider appropriate having regard to the circumstances.

**Notes to the abbreviated financial statements
for the year ended 28 February 2014**

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2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 March 2013	60,000	30,574	90,574
Additions	-	6,312	6,312
At 28 February 2014	60,000	36,886	96,886
Depreciation and Provision for diminution in value			
At 1 March 2013	937	4,612	5,549
Charge for year	4,000	3,261	7,261
At 28 February 2014	4,937	7,873	12,810
Net book values			
At 28 February 2014	55,063	29,013	84,076
At 28 February 2013	59,063	25,962	85,025
3. Share capital		2014	2013
		£	£
Authorised			
1,000 Ordinary shares of £1 each		1,000	1,000
Allotted, called up and fully paid			
2 Ordinary shares of £1 each		2	2
Equity Shares			
2 Ordinary shares of £1 each		2	2
4. Going concern			

The company made a loss for the year. At the Balance sheet date there were net liabilities. The directors have prepared budgets and cash flow forecast and on this basis the directors consider it appropriate to prepare the accounts on the going concern basis, although inherently there can be no certainty with these matters. The directors continue to explore opportunities for finance from both external and internal sources and they have agreed to continue extending their support to the company.