

# A & P Manufacturing Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2014

Bruce Marshall & Co Limited  
Accountants & Tax Advisors  
3 Crewe Road  
Sandbach  
Cheshire  
CW11 4NE

**A & P Manufacturing Limited**  
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**A & P Manufacturing Limited**  
**(Registration number: 04421590)**  
**Abbreviated Balance Sheet at 30 April 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		157,119	157,971
<b>Current assets</b>			
Stocks		2,000	2,000
Debtors		4,568	5,223
Cash at bank and in hand		-	223
		6,568	7,446
Creditors: Amounts falling due within one year		(97,968)	(98,907)
Net current liabilities		(91,400)	(91,461)
Total assets less current liabilities		65,719	66,510
Creditors: Amounts falling due after more than one year		(51,681)	(72,432)
Net assets/(liabilities)		14,038	(5,922)
<b>Capital and reserves</b>			
Called up share capital	3	23	6
Profit and loss account		14,015	(5,928)
Shareholders' funds/(deficit)		14,038	(5,922)

For the year ending 30 April 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 2 May 2014 and signed on its behalf by:

.....  
Mrs Angelika Helena Robinson  
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

**A & P Manufacturing Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2014**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	20% straight line basis
Motor vehicles	20% straight line basis

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**A & P Manufacturing Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2014**  
..... *continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 May 2013	175,383	175,383
At 30 April 2014	175,383	175,383
<b>Depreciation</b>		
At 1 May 2013	17,412	17,412
Charge for the year	852	852
At 30 April 2014	18,264	18,264
<b>Net book value</b>		
At 30 April 2014	157,119	157,119
At 30 April 2013	157,971	157,971

**3 Share capital**

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

	2014		2013	
	No.	£	No.	£
Ordinary A shares of £1 each	10	10	1	1
Ordinary B shares of £1 each	10	10	1	1
Ordinary C shares of £1 each	-	-	1	1
Ordinary D shares of £1 each	1	1	1	1
Ordinary E shares of £1 each	1	1	1	1
Ordinary F shares of £1 each	1	1	1	1
	23	23	6	6

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.