

**Z A Akram Ltd ABBREVIATED  
ACCOUNTS COVER**

**Z A Akram Ltd**

**Company No. 02690906**

**Abbreviated Accounts**

**29 February 2016**



**Z A Akram Ltd ABBREVIATED  
BALANCE SHEET  
at 29 February 2016**

<b>Company No. 02690906</b>	<b>Notes</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Fixed assets</b>			
Tangible assets	2	142,283	145,123
		<u>142,283</u>	<u>145,123</u>
<b>Current assets</b>			
Stocks		120,847	116,713
Debtors		3,049,013	2,915,557
Cash at bank and in hand		121,865	270,803
		<u>3,291,725</u>	<u>3,303,073</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(423,872)</u>	<u>(662,313)</u>
<b>Net current assets</b>		2,867,853	2,640,760
<b>Total assets less current liabilities</b>		3,010,136	2,785,883
<b>Provisions for liabilities</b>			
Deferred taxation		(2,424)	(2,424)
<b>Net assets</b>		<u>3,007,712</u>	<u>2,783,459</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		3,007,612	2,783,359
<b>Shareholder's funds</b>		<u>3,007,712</u>	<u>2,783,459</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ended 29 February 2016 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 August 2016

And signed on its behalf by:

Z. Akram  
Director  
15 August 2016

**Z A Akram Ltd NOTES TO THE  
ABBREVIATED ACCOUNTS  
for the year ended 29 February 2016**

**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 January 2015) ["the FRSSE"].

**Turnover**

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers.

**Tangible fixed assets and depreciation**

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

Furniture, fittings and equipment	20% Reducing balance
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**Freehold investment property**

In accordance with the FRSSE, investment properties are revalued annually and any surplus or deficit is transferred to revaluation reserve. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks and research and development costs) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is reviewed where circumstances indicate that the carrying value of an assets may not be fully recoverable.

**Stocks**

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**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 a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse, based upon current tax rates and laws.

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

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

## 2 Fixed assets

	Intangible fixed assets £	Tangible fixed assets £	Total £
<b>Cost or revaluation</b>			
At 1 March 2015	250,000	334,373	584,373
At 29 February 2016	<u>250,000</u>	<u>334,373</u>	<u>584,373</u>
<b>Amortisation</b>			
At 1 March 2015	250,000	189,250	439,250
Charge for the year	-	2,840	2,840
At 29 February 2016	<u>250,000</u>	<u>192,090</u>	<u>442,090</u>
<b>Net book values</b>			
At 29 February 2016	<u>-</u>	<u>142,283</u>	<u>142,283</u>
At 28 February 2015	<u>-</u>	<u>145,123</u>	<u>145,123</u>

## 3 Share Capital

	Nominal £	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary	1.00	100	100	100
			<u>100</u>	<u>100</u>

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