

A & P Manufacturing Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2011

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

A & P Manufacturing Limited

Contents

Abbreviated Balance Sheet	1 to 2
---------------------------	--------

--

Notes to the Abbreviated Accounts	3 to 4
-----------------------------------	--------

--

A & P Manufacturing Limited
(Registration number: 04421590)
Abbreviated Balance Sheet at 30 April 2011

	Note	2011 £	2010 £
Fixed assets			
Tangible fixed assets		165,894	175,125
		<hr/>	<hr/>
Current assets			
Stocks		25,000	25,000
Debtors	<u>3</u>	(1,933)	12,710
Cash at bank and in hand		16	7,215
		<hr/>	<hr/>
		23,083	44,925
Creditors: Amounts falling due within one year		(120,298)	(131,976)
		<hr/>	<hr/>
Net current liabilities		(97,215)	(87,051)
		<hr/>	<hr/>
Total assets less current liabilities		68,679	88,074
Creditors: Amounts falling due after more than one year		(69,442)	(82,986)
Provisions for liabilities		-	(339)
		<hr/>	<hr/>
Net (liabilities)/assets		(763)	4,749
		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital	<u>4</u>	6	6
Profit and loss account		(769)	4,743
		<hr/>	<hr/>

Shareholders'
(deficit)/funds

(763)

4,749

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

Page 1

A & P Manufacturing Limited
(Registration number: 04421590)
Abbreviated Balance Sheet at 30 April 2011
..... continued

For the year ending 30 April 2011 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on 17 August 2011 and signed on its behalf by:

.....
Mrs Angelika Robinson
Director

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

A & P Manufacturing Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2011
..... 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:

Asset class	Depreciation method and rate
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.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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 2011
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 May 2010	199,850	199,850
	<hr/>	<hr/>
At 30 April 2011	199,850	199,850
	<hr/>	<hr/>
Depreciation		
At 1 May 2010	24,725	24,725
Charge for the year	9,231	9,231
	<hr/>	<hr/>
At 30 April 2011	33,956	33,956
	<hr/>	<hr/>
Net book value		
At 30 April 2011	165,894	165,894
	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2010	175,125	175,125
	<hr/> <hr/>	<hr/> <hr/>

3 Debtors

Debtors includes £nil (2010 - £nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary A shares of £1 each	1	1	1	1
Ordinary B shares of £1 each	1	1	1	1
Ordinary C shares of £1 each	1	1	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
	<hr/>	<hr/>	<hr/>	<hr/>
	6	6	6	6
	<hr/>	<hr/>	<hr/>	<hr/>

Page 4

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.