

Registered number
08428282

Abisha and Harini Ltd

Abbreviated Accounts

31 March 2014

TUESDAY



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COMPANIES HOUSE

Abisha and Harini Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of Abisha and Harini Ltd for the year ended 31 March 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Abisha and Harini Ltd for the year ended 31 March 2014 which comprise of 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 Board of Directors of Abisha and Harini Ltd, as a body, in accordance with the terms of our engagement letter dated 4 March 2013. Our work has been undertaken solely to prepare for your approval the accounts of Abisha and Harini Ltd and state those matters that we have agreed to state to the Board of Directors of Abisha and Harini Ltd, as a body, 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 Abisha and Harini Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Abisha and Harini Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Abisha and Harini Ltd. You consider that Abisha and Harini Ltd 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 accounts of Abisha and Harini Ltd. 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 abbreviated accounts.



Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff
CF24 3JE

25 November 2014

Abisha and Harini Ltd
Registered number:
Abbreviated Balance Sheet
as at 31 March 2014

08428282

	Notes	2014 £
Fixed assets		
Intangible assets	2	200,000
Tangible assets	3	<u>28,275</u>
		228,275
Current assets		
Stocks		381,280
Debtors		370
Cash at bank and in hand		<u>26,141</u>
		407,791
Creditors: amounts falling due within one year		(553,437)
Net current liabilities		<u>(145,646)</u>
Total assets less current liabilities		<u>82,629</u>
Creditors: amounts falling due after more than one year		(80,276)
Net assets		<u>2,353</u>
Capital and reserves		
Called up share capital	4	2
Profit and loss account		<u>2,351</u>
Shareholders' funds		<u>2,353</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr Aandi Thilainathan
 Director

Approved by the board on 25 November 2014

Abisha and Harini Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

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).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% Reducing balance
Motor vehicles	25% Reducing balance

Stocks

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

£

Cost

Additions	250,000
At 31 March 2014	<u>250,000</u>

Amortisation

Provided during the year	50,000
At 31 March 2014	<u>50,000</u>

Net book value

At 31 March 2014	<u>200,000</u>
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Abisha and Harini Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

3 Tangible fixed assets

£

Cost

Additions

37,700

At 31 March 2014

37,700

Depreciation

Charge for the year

9,425

At 31 March 2014

9,425

Net book value

At 31 March 2014

28,275

4 Share capital

**Nominal
value**

**2014
Number**

**2014
£**

Allotted, called up and fully paid:
Ordinary shares

£1 each

2

2

**Nominal
value**

Number

**Amount
£**

Shares issued during the period:
Ordinary shares

£1 each

2

2