

## A & D STORES LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 May 2018

**End date:** 30 April 2019

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Report to the directors on the preparation of the unaudited statutory accounts of A & D STORES LIMITED for the year ended 30 April 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & D STORES LIMITED for the year ended 30 April 2019 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity 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 A & D STORES LIMITED, as a body, in accordance with the terms of our engagement letter dated 23 January 2020. Our work has been undertaken solely to prepare for your approval the accounts of A & D STORES LIMITED and state those matters that we have agreed to state to the Board of Directors of A & D STORES LIMITED, 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 A & D STORES LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & D STORES LIMITED 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 A & D STORES LIMITED. You consider that A & D STORES LIMITED 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 A & D STORES LIMITED. 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 statutory accounts 30 April 2019

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SNP Plus Ltd

Accountants and Tax Advisors

284 Station Road

Harrow, London

HA1 2EA

23 January 2020

**A & D STORES LIMITED**  
**Statement of Financial Position**  
**As at 30 April 2019**

	<b>Notes</b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
<b>Fixed assets</b>			
Intangible fixed assets	2	-	5,000
Tangible fixed assets	3	12,921	15,575
		<b>12,921</b>	<b>20,575</b>
<b>Current assets</b>			
Stocks		4,546	7,050
Debtors: amounts falling due within one year		-	12,078
Cash at bank and in hand		-	11,300
		<b>4,546</b>	<b>30,428</b>
<b>Creditors: amount falling due within one year</b>		(21,905)	(49,030)
<b>Net current assets</b>		<b>(17,359)</b>	<b>(18,602)</b>
<b>Total assets less current liabilities</b>		(4,438)	1,973
Provisions for liabilities		(1,805)	(3,178)
<b>Net assets</b>		<b>(6,243)</b>	<b>(1,205)</b>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		(6,343)	(1,305)
<b>Shareholders funds</b>		<b>(6,243)</b>	<b>(1,205)</b>

For the year ended 30 April 2019 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
2. 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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

Signed on behalf of the board of director

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Krishna Prasad Tiwari  
Director

Date approved by the board: 23 January 2020

**A & D STORES LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 April 2019**

**General Information**

A & D STORES LIMITED is a private company, limited by shares , registered in England and Wales , registration number 08880717 , registration address 284 Station Road, Harrow, Middlesex, HA1 2EA.

The presentation currency is £ sterling

**1. Accounting Policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard)

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company.

**Deferred taxation**

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**Intangible assets**

Intangible assets (including purchased goodwill and patents) 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 only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 5 years.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20 Reducing Balance
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## **Stocks**

Stocks 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 costs and an appropriate proportion of fixed and variable overheads.

## **Provisions**

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

## **2. Intangible fixed assets**

<b>Cost</b>	<b>Goodwill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 01 May 2018	25,000	25,000
Additions	-	-
Disposals	-	-
At 30 April 2019	<b>25,000</b>	<b>25,000</b>
<b>Amortisation</b>		
At 01 May 2018	20,000	20,000
Charge for year	5,000	5,000
On disposals	-	-
At 30 April 2019	<b>25,000</b>	<b>25,000</b>
<b>Net book values</b>		
At 30 April 2019	-	-
At 30 April 2018	<b>5,000</b>	<b>5,000</b>



### 3. Tangible fixed assets

<b>Cost</b>	<b>Land and Buildings</b>	<b>Plant and Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 May 2018	2,304	31,732	34,036
Additions	-	-	-
Disposals	-	-	-
At 30 April 2019	<b>2,304</b>	<b>31,732</b>	<b>34,036</b>
<b>Depreciation</b>			
At 01 May 2018	-	18,461	18,461
Charge for year	-	2,654	2,654
On disposals	-	-	-
At 30 April 2019	<b>-</b>	<b>21,115</b>	<b>21,115</b>
<b>Net book values</b>			
Closing balance as at 30 April 2019	<b>2,304</b>	<b>10,617</b>	<b>12,921</b>
Opening balance as at 01 May 2018	<b>2,304</b>	<b>13,271</b>	<b>15,575</b>

### 4. Share Capital

<b>Allotted</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
100 Class A shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

### 5. Staff Costs

	<b>2019</b>	<b>2018</b>
<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Administration	1	1
Sales	5	5
	<b>6</b>	<b>6</b>

## 6. Related parties

During the year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2019	2018	2019	2018
	£	£	£	£
<b>Krishna Prasad Tiwari</b>	-	-	21,599	37,813

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.