

REGISTERED NUMBER: 09299019 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2015 TO 31 MARCH 2017
FOR
A & CO (UK) LTD

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FOR THE PERIOD 1 DECEMBER 2015 TO 31 MARCH 2017**

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A & CO (UK) LTD
COMPANY INFORMATION
FOR THE PERIOD 1 DECEMBER 2015 TO 31 MARCH 2017

DIRECTOR:	A Doshi
REGISTERED OFFICE:	7 St John's Road Harrow Middlesex HA1 2EY
REGISTERED NUMBER:	09299019 (England and Wales)
ACCOUNTANTS:	Macalvins Limited Chartered Accountants 7 St John's Road Harrow Middlesex HA1 2EY

**BALANCE SHEET
31 MARCH 2017**

	Notes	2017 £	£	2015 £	£
FIXED ASSETS					
Investment property	3		1,256,084		1,256,084
CURRENT ASSETS					
Debtors	4	36,826		10,826	
Cash at bank and in hand		<u>116</u>		<u>120</u>	
		36,942		10,946	
CREDITORS					
Amounts falling due within one year	5	<u>1,068,772</u>		<u>990,153</u>	
NET CURRENT LIABILITIES			<u>(1,031,830)</u>		<u>(979,207)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			224,254		276,877
CREDITORS					
Amounts falling due after more than one year	6		<u>246,811</u>		<u>300,000</u>
NET LIABILITIES			<u>(22,557)</u>		<u>(23,123)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(22,657)</u>		<u>(23,223)</u>
SHAREHOLDERS' FUNDS			<u>(22,557)</u>		<u>(23,123)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

BALANCE SHEET - continued
31 MARCH 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 29 December 2017 and were signed by:

A Doshi - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2015 TO 31 MARCH 2017**

1. STATUTORY INFORMATION

A & Co (UK) Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Restatement

The comparative figures have been restated regarding the reclassification of creditors to show correct presentation and there is no impact on the retained earnings.

Going Concern

The financial statements have been prepared on a going concern basis, notwithstanding net liabilities of £22,557 (2015: £23,123).

The director has given an undertaking that it will continue to support the company financially for the foreseeable future and that it will not seek repayment of the amount currently owing to it in the twelve months from the date of signing the financial statements.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the period ended 31 March 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 6 November 2014.

Turnover

Turnover represents rental income received from investment property.

Investment property

In accordance with the Financial Reporting Standard, no depreciation is provided in respect of investment property. This is a departure from the requirements of the Companies Act 2006 which requires all properties to be depreciated. Such properties are not held for consumption but for investment and the directors consider that to depreciate them would not give a true and fair view. Depreciation is only one of many factors reflected in the periodic valuation of properties and accordingly the amount of depreciation which might otherwise have been charged cannot be separately identified or quantified. The directors consider that this policy results in the accounts giving a true and fair view.

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 DECEMBER 2015 TO 31 MARCH 2017**

3. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 December 2015	
and 31 March 2017	<u>1,256,084</u>
NET BOOK VALUE	
At 31 March 2017	<u>1,256,084</u>
At 30 November 2015	<u><u>1,256,084</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2015 £
Amounts owed by related company	<u>36,826</u>	<u>10,826</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2015 £
Directors' current accounts	1,065,172	988,353
Accrued expenses	<u>3,600</u>	<u>1,800</u>
	<u><u>1,068,772</u></u>	<u><u>990,153</u></u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017 £	2015 £
Other creditors	<u>246,811</u>	<u>300,000</u>

7. RELATED PARTY DISCLOSURES

As at the period end, the company owed £1,065,172 (2015: £988,353) to the director of the company. Interest is charged at 6% p.a. During the period, the interest of £76,247 (2015: £31,569) was charged in respect of this loan.

As at the period end, included within creditors is £246,811 (2015: £300,000), an amount relating to Rent Deposit deed with Aashni & Co Ltd, a company where Mr A Doshi is also a director.

As at the period end, included within debtors is £36,826 (2015: £10,826), an amount owed from Aashni & Co Ltd. The amount owed is repayable on demand.

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.