

**ATMIYA RETAIL LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2019**

**ATMIYA RETAIL LIMITED**  
**UNAUDITED ACCOUNTS**  
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**ATMIYA RETAIL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 28 FEBRUARY 2019**

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<b>Director</b>	Ixitkumar Patel
<b>Company Number</b>	10030547 (England and Wales)
<b>Registered Office</b>	155 Oxhey Drive Watford WD19 7HT
<b>Accountants</b>	Diamond Accounts Limited Suite F16 St George's Business Park Castle Road Sittingbourne Kent ME10 3TB

**ATMIYA RETAIL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 28 FEBRUARY 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	271	271
Tangible assets	<u>5</u>	566	755
		<u>837</u>	<u>1,026</u>
<b>Current assets</b>			
Inventories	<u>6</u>	25,960	22,450
Debtors	<u>7</u>	2,374	1,970
Cash at bank and in hand		7,087	6,416
		<u>35,421</u>	<u>30,836</u>
<b>Creditors: amounts falling due within one year</b>	8	(25,410)	(23,108)
<b>Net current assets</b>		<u>10,011</u>	<u>7,728</u>
<b>Net assets</b>		<u>10,848</u>	<u>8,754</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		10,847	8,753
<b>Shareholders' funds</b>		<u>10,848</u>	<u>8,754</u>

For the year ending 28 February 2019 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 18 July 2019.

Ixitkumar Patel  
Director

Company Registration No. 10030547

**ATMIYA RETAIL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2019**

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**1 Statutory information**

Atmiya Retail Limited is a private company, limited by shares, registered in England and Wales, registration number 10030547. The registered office is 155 Oxhey Drive, Watford, WD19 7HT.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25%
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***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

**ATMIYA RETAIL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2019**

**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 March 2018	271
At 28 February 2019	271
<b>Amortisation</b>	
At 1 March 2018	-
At 28 February 2019	-
<b>Net book value</b>	
At 28 February 2019	271
At 28 February 2018	271

**5 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>
<b>Cost or valuation</b>	At cost
At 1 March 2018	1,099
At 28 February 2019	1,099
<b>Depreciation</b>	
At 1 March 2018	344
Charge for the year	189
At 28 February 2019	533
<b>Net book value</b>	
At 28 February 2019	566
At 28 February 2018	755

**6 Inventories**

	<b>2019 £</b>	<b>2018 £</b>
Finished goods	25,960	22,450
	25,960	22,450

**7 Debtors**

	<b>2019 £</b>	<b>2018 £</b>
Other debtors	2,374	1,970

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<b>8 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,416	2,341
Taxes and social security	1,330	1,762
Other creditors	-	1,625
Loans from directors	21,374	16,980
Accruals	290	400
	<hr/> 25,410	<hr/> 23,108
	<hr/> <hr/>	<hr/> <hr/>

**9 Average number of employees**

During the year the average number of employees was 6 (2018: 7).

