
ANPA LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

WEDNESDAY



A08 *A4B8AEO0* 08/07/2015 #449
COMPANIES HOUSE

ANPA LIMITED

The following reproduces the text of the Chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ANPA LIMITED
FOR THE YEAR ENDED 31 MARCH 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ANPA LIMITED for the year ended 31 March 2015 set out on pages 3 to 10 from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the director of ANPA LIMITED in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of ANPA LIMITED and state those matters that we have agreed to state to him in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ANPA LIMITED and its director for our work or for this report.

It is your duty to ensure that ANPA LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and loss. You consider that ANPA LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of ANPA 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 financial statements:



Alan Sacks + Co
Chartered Accountants

19 June 2015

ANPA LIMITED
REGISTERED NUMBER: 03964919

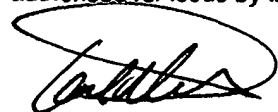
ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2015

	Note	2015 £	2014 £
TANGIBLE FIXED ASSETS			
Tangible fixed assets	2	194,694	348,580
CURRENT ASSETS			
Stock		29,538	43,135
Debtors		109,650	48,547
Cash at bank and in hand		7,173	27,851
		<u>146,361</u>	<u>119,533</u>
CREDITORS: amounts falling due within one year		<u>(187,678)</u>	<u>(267,897)</u>
NET CURRENT LIABILITIES		<u>(41,317)</u>	<u>(148,364)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>153,377</u>	<u>200,216</u>
PROVISIONS FOR LIABILITIES			
Deferred taxation		-	(5,000)
NET ASSETS		<u>153,377</u>	<u>195,216</u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		<u>153,375</u>	<u>195,214</u>
SHAREHOLDERS' FUNDS		<u>153,377</u>	<u>195,216</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved and authorised for issue by the board and were signed on its behalf on 19 June 2015.



Parul Malde
Director

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

ANPA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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).

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.3 Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, exclusive of Value Added Tax. Revenue from vehicle hire is recognised on a pro rata basis over the contract period; revenue from contracts for repairs and other sales and services is recognised when the service has been provided.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and equipment	- 25% straight line
Motor vehicles	- 25-33% straight line

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Deferred taxation

Full provision is made for deferred tax liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse. Deferred tax assets and liabilities are not discounted.

ANPA LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015**

2. TANGIBLE FIXED ASSETS

	Other Fixed Assets £
Cost	
At 1 April 2014	544,227
Additions	19,325
Disposals	(166,676)
At 31 March 2015	<u>396,876</u>
Depreciation	
At 1 April 2014	195,647
Charge for the year	115,624
On disposals	(109,089)
At 31 March 2015	<u>202,182</u>
Net book value	
At 31 March 2015	<u>194,694</u>
<i>At 31 March 2014</i>	<u><u>348,580</u></u>

3. SHARE CAPITAL

Allotted, called up and fully paid

2 Ordinary shares of £1 each

2

2

4. CONTINGENT LIABILITIES

HMRC has compounded one of the company's vehicles: the company has won a case against Customs who are now appealing the decision; if the company were to lose the appeal, it might be liable for Customs' costs, which cannot be quantified.