

MAPAH INVESTMENTS LTD

Abridged Accounts

Period of accounts

Start date: 01 August 2022

End date: 31 July 2023

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MAPAH INVESTMENTS LTD
Statement of Financial Position
As at 31 July 2023

	Notes	2023 £	2022 £ (as restated)
Fixed assets			
Investments	4	265,052	252,423
		265,052	252,423
Current assets			
Cash at bank and in hand		164	20,455
Creditors: amount falling due within one year		(79,302)	(81,951)
Net current assets		(79,138)	(61,496)
Total assets less current liabilities		185,914	190,927
Creditors: amount falling due after more than one year		(4,347)	(5,145)
Provisions for liabilities		(19,000)	(20,000)
Net assets		162,567	165,782
Capital and reserves			
Called up share capital	5	1,820	1,820
Profit and loss account		160,747	163,962
Shareholder's funds		162,567	165,782

For the year ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. 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).

The financial statements were approved by the board of directors on 29 April 2024 and were signed on its behalf by:

Patrice HUGON
Director

MAPAH INVESTMENTS LTD
Notes to the Abridged Financial Statements
For the year ended 31 July 2023

General Information

MAPAH INVESTMENTS LTD is a private company, limited by shares, registered in England and Wales, registration number 05753119, registration address Lytchett House, 13 Freeland Park, Wareham Road, Poole, BH16 6FA.

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)

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

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	25% Straight Line
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Fixed asset investments

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

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. Average number of employees

Average number of employees during the year was 2 (2022 : 2).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Total
	£	£
At 01 August 2022	2,786	2,786
Additions	-	-
Disposals	-	-
At 31 July 2023	2,786	2,786
Depreciation		
At 01 August 2022	2,786	2,786
Charge for year	-	-
On disposals	-	-
At 31 July 2023	2,786	2,786
Net book values		
Closing balance as at 31 July 2023	-	-
Opening balance as at 01 August 2022	-	-

4. Investments

Cost	Other investments other than loans	Total
	£	£
At 01 August 2022	252,223	252,223
Additions	12,829	12,829
Transfer to/from tangible fixed assets	0	0
Disposals	-	-
At 31 July 2023	265,052	265,052

5. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
1,820 Class shares of £1.00 each	1,820	1,820
	1,820	1,820

6. Related parties

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

	Transaction value - income/(expenses)		Balance owed by/(owed to)	
	2023	2022	2023	2022
	£	£	£	£
66 PROFESSIONAL SERVICES LTD	18,400	20,600	(5,000)	(5,000)

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.