

**Registered number**  
**04741549**

Pabari Enterprises Ltd

Abbreviated Accounts

30 April 2014

## **Pabari Enterprises Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Pabari Enterprises Ltd for the year ended 30 April 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Pabari Enterprises Ltd for the year ended 30 April 2014 which comprise of the balance sheet 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Pabari Enterprises Ltd, as a body, in accordance with the terms of our engagement letter dated 15 May 2012. Our work has been undertaken solely to prepare for your approval the accounts of Pabari Enterprises Ltd and state those matters that we have agreed to state to the Board of Directors of Pabari Enterprises Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pabari Enterprises Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pabari Enterprises Ltd 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 Pabari Enterprises Ltd. You consider that Pabari Enterprises Ltd 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 Pabari Enterprises Ltd. 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 abbreviated accounts.

Alacrity Accountancy  
Chartered Accountants  
21 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

30 July 2014

**Pabari Enterprises Ltd****Registered number:** 04741549**Abbreviated Balance Sheet****as at 30 April 2014**

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Intangible assets	2	-	4,300
Tangible assets	3	17,452	24,564
		<u>17,452</u>	<u>28,864</u>
<b>Current assets</b>			
Stocks		34,298	33,673
Debtors		1,755	150
Cash at bank and in hand		136,197	81,786
		<u>172,250</u>	<u>115,609</u>
<b>Creditors: amounts falling due within one year</b>		(20,290)	(9,690)
<b>Net current assets</b>		<u>151,960</u>	<u>105,919</u>
<b>Total assets less current liabilities</b>		<u>169,412</u>	<u>134,783</u>
<b>Provisions for liabilities</b>		(480)	(822)
<b>Net assets</b>		<u>168,932</u>	<u>133,961</u>
<b>Capital and reserves</b>			
Called up share capital	4	4	4
Profit and loss account		168,928	133,957
<b>Shareholders' funds</b>		<u>168,932</u>	<u>133,961</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Vipul Pabari

Director

Approved by the board on 30 July 2014

**Pabari Enterprises Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 April 2014**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Improvement to land & buildings	10% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Intangible fixed assets**

£

**Cost**

At 1 May 2013	118,000
At 30 April 2014	<u>118,000</u>

**Amortisation**

At 1 May 2013	113,700
Provided during the year	4,300
At 30 April 2014	<u>118,000</u>

**Net book value**

At 30 April 2014	-
At 30 April 2013	<u>4,300</u>

**3 Tangible fixed assets**

£

**Cost**

At 1 May 2013	126,054
At 30 April 2014	126,054

#### **Depreciation**

At 1 May 2013	101,490
Charge for the year	7,112
At 30 April 2014	108,602

#### **Net book value**

At 30 April 2014	17,452
At 30 April 2013	24,564

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Alotted, called up and fully paid:				
Ordinary shares	£1 each	4	4	4

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