

Agrah Restaurant Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

A P Robinson LLP
Chartered Accountants
107 Cleethorpe Road
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DN31 3ER

Agrah Restaurant Limited
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The following reproduces the text of the 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 Board of Directors on the Preparation of the Unaudited
S t a t u t o r y A c c o u n t s o f
A g r a h R e s t a u r a n t L i m i t e d
for the Year Ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Agrah Restaurant Limited for the year ended 31 March 2014 set out on pages 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

This report is made solely to the Board of Directors of Agrah Restaurant Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Agrah Restaurant Limited and state those matters that we have agreed to state to them, as a body, 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 Agrah Restaurant Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Agrah Restaurant Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Agrah Restaurant Limited. You consider that Agrah Restaurant Limited 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 Agrah Restaurant 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 accounts.

A P Robinson LLP
Chartered Accountants
107 Cleethorpe Road
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N E Lincolnshire
DN31 3ER
24 September 2014

Agrah Restaurant Limited
(Registration number: 2944507)
Abbreviated Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		15,170	17,089
Current assets			
Stocks		4,215	4,215
Debtors		14,536	26,824
Cash at bank and in hand		3,194	1,901
		21,945	32,940
Creditors: Amounts falling due within one year		(32,505)	(34,171)
Net current liabilities		(10,560)	(1,231)
Net assets		4,610	15,858
Capital and reserves			
Called up share capital	3	3,000	3,000
Profit and loss account		1,610	12,858
Shareholders' funds		4,610	15,858

For the year ending 31 March 2014 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 24 September 2014 and signed on its behalf by:

.....
Mr A Miah
Director

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

Agrah Restaurant Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... continued

1 Accounting policies

Basis of preparation

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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% Reducing balance
Fixtures and Fittings	25% Reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Agrah Restaurant Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2013	55,604	55,604
Additions	440	440
At 31 March 2014	<u>56,044</u>	<u>56,044</u>
Depreciation		
At 1 April 2013	38,515	38,515
Charge for the year	2,359	2,359
At 31 March 2014	<u>40,874</u>	<u>40,874</u>
Net book value		
At 31 March 2014	<u>15,170</u>	<u>15,170</u>
At 31 March 2013	<u>17,089</u>	<u>17,089</u>

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	3,000	3,000	3,000	3,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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.