REGISTERED NUMBER: 04883932 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Aagrah (Leeds) Limited

Contents of the Financial Statements for the Year Ended 31 July 2022

Company Information
for the Year Ended 31 July 2022

DIRECTORS:	M N Aslam M Rahman
SECRETARY:	M N Aslam
REGISTERED OFFICE:	2 St Peter Square, Leeds West Yorkshire LS9 8AH
REGISTERED NUMBER:	04883932 (England and Wales)
ACCOUNTANTS:	Isaacs Trust House St James Business Park 5 New Augustus Street Bradford West Yorkshire BD1 5LL

Balance Sheet
31 July 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	4		**261,601**		279,007
CURRENT ASSETS					
Stocks		**29,640**		25,970	
Debtors	5	**80,930**		81,941	
Cash at bank and in hand		**192,496**		122,075	
		303,066		229,986	
CREDITORS					
Amounts falling due within one year	6	**474,623**		402,238	
NET CURRENT LIABILITIES			**(171,557)**		(172,252)
TOTAL ASSETS LESS CURRENT LIABILITIES			**90,044**		106,755
CREDITORS					
Amounts falling due after more than one year	7		**28,989**		43,867
NET ASSETS			**61,055**		62,888
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**60,955**		62,788
SHAREHOLDERS' FUNDS			**61,055**		62,888

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2022

The 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.

The financial statements were approved by the Board of Directors and authorised for issue on 27 July 2023 and were signed on its behalf by:

M N Aslam - Director

1. STATUTORY INFORMATION

Aagrah (Leeds) Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 32 (2021 - 32) .

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4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 August 2021	548,801	196,637	745,438
Additions	-	7,330	7,330
At 31 July 2022	548,801	203,967	752,768
DEPRECIATION			
At 1 August 2021	314,690	151,741	466,431
Charge for year	16,388	8,348	24,736
At 31 July 2022	331,078	160,089	491,167
NET BOOK VALUE			
At 31 July 2022	217,723	43,878	261,601
At 31 July 2021	234,111	44,896	279,007

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	58,781	65,337
Other debtors	22,149	16,604
	80,930	81,941

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	18,585	-
Trade creditors	187,376	166,191
Taxation and social security	55,846	23,169
Other creditors	212,816	212,878
	474,623	402,238

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Other creditors	28,989	43,867