

**Unaudited Financial Statements for the Year Ended 31 July 2023**

**for**

**Aagrah (Leeds) Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 July 2023**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

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**Aagrah (Leeds) Limited**  
**Company Information**  
**for the Year Ended 31 July 2023**

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**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

**Aagrah (Leeds) Limited (Registered number: 04883932)**

**Balance Sheet**  
**31 July 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		253,474		261,601
<b>CURRENT ASSETS</b>					
Stocks		35,790		29,640	
Debtors	5	73,828		80,930	
Cash at bank and in hand		<u>120,168</u>		<u>192,496</u>	
		229,786		303,066	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>476,909</u>		<u>474,623</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(247,123)</u>		<u>(171,557)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,351		90,044
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		28,989
<b>NET ASSETS</b>			<u>6,351</u>		<u>61,055</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>6,251</u>		<u>60,955</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>6,351</u>		<u>61,055</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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

**Balance Sheet - continued**

**31 July 2023**

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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 30 April 2024 and were signed on its behalf by:

M N Aslam - Director

M Rahman - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2023**

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**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 36 (2022 - 32) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**4. TANGIBLE FIXED ASSETS**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 August 2022	548,801	203,967	752,768
Additions	-	16,565	16,565
At 31 July 2023	<u>548,801</u>	<u>220,532</u>	<u>769,333</u>
<b>DEPRECIATION</b>			
At 1 August 2022	331,078	160,089	491,167
Charge for year	15,240	9,452	24,692
At 31 July 2023	<u>346,318</u>	<u>169,541</u>	<u>515,859</u>
<b>NET BOOK VALUE</b>			
At 31 July 2023	<u>202,483</u>	<u>50,991</u>	<u>253,474</u>
At 31 July 2022	<u>217,723</u>	<u>43,878</u>	<u>261,601</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	53,983	58,781
Other debtors	<u>19,845</u>	<u>22,149</u>
	<u>73,828</u>	<u>80,930</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	2,771	18,585
Trade creditors	215,991	187,376
Taxation and social security	52,169	55,846
Other creditors	<u>205,978</u>	<u>212,816</u>
	<u>476,909</u>	<u>474,623</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Other creditors	<u>-</u>	<u>28,989</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.