

**Bahra Designs Limited**  
Unaudited Filleted Abridged Financial Statements  
for the Year Ended 31 March 2023

# **Bahra Designs Limited**

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## **Bahra Designs Limited**

### **Company Information**

<b>Director</b>	G Bahra
<b>Registered office</b>	26 High Street Rickmansworth Hertfordshire WD3 1ER

# Bahra Designs Limited

(Registration number: 05358734)

## Abridged Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	4,164	5,553
<b>Current assets</b>			
Debtors	<u>5</u>	3,048	6,783
Cash at bank and in hand		25,392	2,175
		28,440	8,958
<b>Creditors:</b> Amounts falling due within one year		(15,385)	(4,973)
<b>Net current assets</b>		13,055	3,985
<b>Total assets less current liabilities</b>		17,219	9,538
<b>Creditors:</b> Amounts falling due after more than one year		(3,284)	(5,681)
<b>Accruals and deferred income</b>		(427)	(1,320)
<b>Net assets</b>		13,508	2,537
<b>Capital and reserves</b>			
Called up share capital	<u>6</u>	2	2
Retained earnings		13,506	2,535
Shareholders' funds		13,508	2,537

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

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 27 March 2024

**Bahra Designs Limited**

**(Registration number: 05358734)**

**Abridged Balance Sheet as at 31 March 2023**

.....  
G Bahra  
Director

# **Bahra Designs Limited**

## **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

These financial statements were authorised for issue by the director on 27 March 2024.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Going concern**

The financial statements have been prepared on a going concern basis.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## **Bahra Designs Limited**

### **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023**

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor vehicles	25% on reducing balance
Computer equipment	25% on reducing balance

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2022 - 1).

## Bahra Designs Limited

### Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023

#### 4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	1,505	30,705	32,210
At 31 March 2023	1,505	30,705	32,210
<b>Depreciation</b>			
At 1 April 2022	1,417	25,240	26,657
Charge for the year	22	1,367	1,389
At 31 March 2023	1,439	26,607	28,046
<b>Carrying amount</b>			
At 31 March 2023	66	4,098	4,164
At 31 March 2022	88	5,465	5,553

#### 5 Debtors

Debtors includes £Nil (2022 - £Nil) due after more than one year.

#### 6 Share capital

##### Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2

#### 7 Dividends

	2023	2022
	£	£
Final dividend of £10,000.00 (2022 - £Nil) per ordinary share	20,000	-
Interim dividend of £Nil (2022 - £Nil) per ordinary share	-	-
	20,000	-



## **Bahra Designs Limited**

### **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023**

#### **8 Related party transactions**

During the year, the company paid dividends of £20,000 (2022 - £NIL ) to Mr G Bahra, the director of the company. At 31 March 2023, the balance owing by Mr G Bahra , the director of the company was £3048 (2022 - £6783).

## **Bahra Designs Limited**

### **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023**

#### **Director's remuneration**

The director's remuneration for the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Remuneration	<u>9,969</u>	<u>6,940</u>

#### **9 Ultimate controlling party**

The ultimate controlling party for the current year and previous year was Mr G Bahra by virtue of his 100% shareholding in the company.

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.