

Company registration number: 06695798

Avinash-Anu & Co. Limited

Unaudited abridged financial statements

30 September 2022

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Avinash-Anu & Co. Limited

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Avinash-Anu & Co. Limited

Directors and other information

Directors

Dr Krishna Mohan Patchava
Dr Maya Paychava

Company number

06695798

Registered office

56 Chorley New Road
Bolton
BL1 4AP

Accountants

Raja & Co.
Chartered Accountants
56 Chorley New Road
Bolton
Lancashire
BL1 4AP

Bankers

Natwest Bank plc
24 Deansgate
Bolton
Lancashire
BL1 1BN

Avinash-Anu & Co. Limited

**Directors report
Year ended 30 September 2022**

The directors present their report and the unaudited financial statements of the company for the year ended 30 September 2022.

Directors

The directors who served the company during the year were as follows:

Dr Krishna Mohan Patchava
Dr Maya Patchava

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 15 June 2023 and signed on behalf of the board by:


Dr Maya Patchava
Director

Avinash-Anu & Co. Limited

**Chartered accountants report to the board of directors on the preparation of the
unaudited statutory financial statements of Avinash-Anu & Co. Limited
Year ended 30 September 2022**

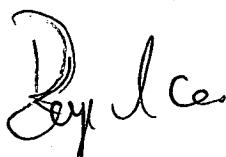
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Avinash-Anu & Co. Limited for the year ended 30 September 2022 which comprise the abridged statement of comprehensive income, abridged statement of financial position, statement of changes in equity and 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Avinash-Anu & Co. Limited, as a body, in accordance with the terms of our engagement letter dated 1 September 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Avinash-Anu & Co. Limited and state those matters that we have agreed to state to the board of directors of Avinash-Anu & Co. Limited as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Avinash-Anu & Co. Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Avinash-Anu & Co. Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Avinash-Anu & Co. Limited. You consider that Avinash-Anu & Co. 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 financial statements of Avinash-Anu & Co. 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 financial statements.



Raja & Co.
Chartered Accountants

56 Chorley New Road
Bolton
Lancashire
BL1 4AP

15 June 2023

Avinash-Anu & Co. Limited

**Abridged statement of comprehensive income
Year ended 30 September 2022**

	Note	2022 £	2021 £
Administrative expenses		(281)	(366)
Operating loss		(281)	(366)
Loss before taxation	4	(281)	(366)
Tax on loss		-	-
Loss for the financial year and total comprehensive income		(281)	(366)

All the activities of the company are from continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

Avinash-Anu & Co. Limited

**Abridged statement of financial position
30 September 2022**

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5	402		503	
			402		503
Current assets					
Cash at bank and in hand		138,059		150,561	
		138,059		150,561	
Creditors: amounts falling due within one year		(52,456)		(14,778)	
Net current assets			85,603		135,783
Total assets less current liabilities			86,005		136,286
Net assets			86,005		136,286
Capital and reserves					
Called up share capital			100		100
Profit and loss account			85,905		136,186
Shareholders funds			86,005		136,286

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

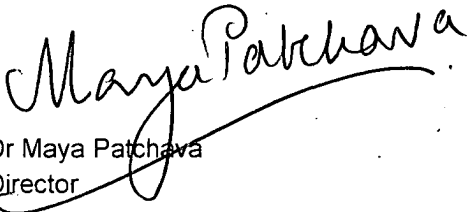
All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 30 September 2022 in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 8 to 10 form part of these financial statements.

Avinash-Anu & Co. Limited

Statement of financial position (continued)
30 September 2022

These financial statements were approved by the board of directors and authorised for issue on 15 June 2023, and are signed on behalf of the board by:


Dr Maya Patchava
Director

Company registration number: 06695798

The notes on pages 8 to 10 form part of these financial statements.

Avinash-Anu & Co. Limited

**Statement of changes in equity
Year ended 30 September 2022**

	Called up share capital £	Profit and loss account £	Total £
At 1 October 2020	100	190,552	190,652
Loss for the year		(366)	(366)
Total comprehensive income for the year	-	(366)	(366)
Dividends paid and payable		(54,000)	(54,000)
Total investments by and distributions to owners	-	(54,000)	(54,000)
At 30 September 2021 and 1 October 2021	100	136,186	136,286
Loss for the year		(281)	(281)
Total comprehensive income for the year	-	(281)	(281)
Dividends paid and payable		(50,000)	(50,000)
Total investments by and distributions to owners	-	(50,000)	(50,000)
At 30 September 2022	100	85,905	86,005

Avinash-Anu & Co. Limited

Notes to the financial statements Year ended 30 September 2022

1. General information

The company is a private company limited by shares, registered in United Kingdom. The address of the registered office is 56 Chorley New Road, Bolton, BL1 4AP.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Avinash-Anu & Co. Limited

Notes to the financial statements (continued)
Year ended 30 September 2022

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

4. Loss before taxation

Loss before taxation is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible assets	101	126

5. Tangible assets

	£
Cost	
At 1 October 2021 and 30 September 2022	5,205
Depreciation	
At 1 October 2021	4,702
Charge for the year	101
At 30 September 2022	4,803
Carrying amount	
At 30 September 2022	402
At 30 September 2021	503

6. Directors advances, credits and guarantees

Avinash-Anu & Co. Limited

Notes to the financial statements (continued)
Year ended 30 September 2022

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>52,456</u>	<u>14,778</u>

7. Directors advances, credits and guarantees

	Balance brought forward and o/standing 2022	Balance brought forward and o/standing 2021
	£	£
Dr Krishna Mohan Patchava	26,048	7,299
Dr Maya Patchava	<u>26,048</u>	<u>7,299</u>
	<u>52,096</u>	<u>14,598</u>