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for the Year Ended 28 February 2017

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Company Information  
for the Year Ended 28 February 2017

**DIRECTOR:**

Umar Naeem

**REGISTERED OFFICE:**

Rooster Peri Peri  
22 High Street  
Epsom  
KT19 8AH

**REGISTERED NUMBER:**

07957065 (England and Wales)

**Statement of Financial Position**  
**28 February 2017**

	Notes	28.2.17 £	£	29.2.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		62,877		80,463
<b>CURRENT ASSETS</b>					
Debtors	5	3,750		4,250	
Cash at bank		2,093		4,407	
		<u>5,843</u>		<u>8,657</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>185,207</u>		<u>185,952</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(179,364)</u>		<u>(177,295)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(116,487)</u>		<u>(96,832)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		2		2
Retained earnings	8		<u>(116,489)</u>		<u>(96,834)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(116,487)</u>		<u>(96,832)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 16 November 2017 and were signed by:

Umar Naeem - Director



The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 28 February 2017

1. **STATUTORY INFORMATION**

Sedhra Ltd 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Improvements to property	- 10% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 9.

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2017

## 4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 March 2016 and 28 February 2017	100,390	40,310	10,000	150,700
<b>DEPRECIATION</b>				
At 1 March 2016	40,156	24,081	6,000	70,237
Charge for year	10,039	6,047	1,500	17,586
At 28 February 2017	50,195	30,128	7,500	87,823
<b>NET BOOK VALUE</b>				
At 28 February 2017	50,195	10,182	2,500	62,877
At 29 February 2016	60,234	16,229	4,000	80,463

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

	28.2.17	29.2.16
	£	£
Trade debtors	3,750	4,250

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

	28.2.17	29.2.16
	£	£
Trade creditors	44,458	45,868
Social security and other taxes	141	109
VAT	1,287	1,269
Shareholder loan	87,866	89,751
Directors' current accounts	51,455	48,955
	185,207	185,952

## 7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	28.2.17	29.2.16
			£	£
2	Ordinary	1	2	2

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2017**

**8. RESERVES**

	Retained earnings £
At 1 March 2016	(96,834)
Deficit for the year	<u>(19,655)</u>
At 28 February 2017	<u><u>(116,489)</u></u>

**9. ULTIMATE CONTROLLING PARTY**

The controlling party is Umar Naeem.

**10. FIRST YEAR ADOPTION**

The financial statements for the year ended 28 February 2017 are the first financial statements of Sedhra Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Ireland. The date of transition to FRS 102 was 1 March 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102