

ARUL INVESTMENTS LTD

Dormant Accounts

Period of accounts

Start date: 01 February 2020

End date: 31 January 2021

ARUL INVESTMENTS LTD
Contents Page
For the year ended 31 January 2021

Accountants' report

Statement of financial position

Notes to the financial statements

ARUL INVESTMENTS LTD
Accountants' Report
For the year ended 31 January 2021

Accountants report

You consider that the company is exempt from an audit for the year ended 31 January 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently, we do not express any opinion on these accounts.

MC CURIE TAX ACCOUNTANTS LTD
31 January 2021

.....
MC CURIE TAX ACCOUNTANTS LTD
32 Hunter Road
Ilford
IG1 2NW
12 January 2022

ARUL INVESTMENTS LTD
Statement of Financial Position
As at 31 January 2021

	Notes	2021 £
Current assets		
Cash at bank and in hand		60
Net current assets		<u>60</u>
Total assets less current liabilities		<u>60</u>
Net assets		<u><u>60</u></u>
Capital and reserves		
Called up share capital		60
Shareholder's funds		<u>60</u>

For the year ended 31 January 2021 the company was entitled to exemption from audit under Section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 12 January 2022 and were signed by:

 Arul Ajanthan
 Director

ARUL INVESTMENTS LTD
Notes to the Abridged Financial Statements
For the year ended 31 January 2021

General Information

ARUL INVESTMENTS LTD is a private company, limited by shares, registered in England and Wales, registration number 09076032, registration address 45A Lloyd Baker Street, London, WC1X 9AA

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Going concern basis

(Cessation accounting-period ended 31-01-2020) The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

2. Share Capital

Authorised

60 Class A shares of £1.00 each

Allotted, called up and fully paid

60 Class A shares of £1.00 each

2021

£

60

60

3. Average number of employees

Average number of employees during the year was 0.

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.