

**Unaudited Financial Statements for the Year Ended 31 July 2022**

**for**

**Aagrah (Sandal) LLP**

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**for the Year Ended 31 July 2022**

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**Aagrah (Sandal) LLP**

**General Information**  
**for the Year Ended 31 July 2022**

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**DESIGNATED MEMBERS:**

Mrs S Akhtar  
M J Hussain

**REGISTERED OFFICE:**

Aagrah House  
4 Saltaire road  
Shipley  
West Yorkshire  
BD18 3HN

**REGISTERED NUMBER:**

OC415765 (England and Wales)

**ACCOUNTANTS:**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

**Aagrah (Sandal) LLP (Registered number: OC415765)**

**Balance Sheet**  
**31 July 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		5,761		7,040
Tangible assets	5		<u>37,473</u>		<u>35,035</u>
			<b>43,234</b>		<b>42,075</b>
<b>CURRENT ASSETS</b>					
Stocks		11,870		8,492	
Debtors	6	19,587		100	
Cash at bank and in hand		<u>29,725</u>		<u>98,685</u>	
		<b>61,182</b>		<b>107,277</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>83,810</u>		<u>85,641</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<b>(22,628)</b>		<b>21,636</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>and</b>					
<b>NET ASSETS ATTRIBUTABLE TO</b>					
<b>MEMBERS</b>			<b>20,606</b>		<b>63,711</b>
<b>LOANS AND OTHER DEBTS DUE TO</b>					
<b>MEMBERS</b>	8		<b>20,606</b>		<b>63,711</b>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	8		20,606		63,711
Amounts due from members	6		<u>(9,487)</u>		<u>-</u>
			<b>11,119</b>		<b>63,711</b>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 July 2022.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The notes form part of these financial statements

**Balance Sheet - continued**

**31 July 2022**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 20 April 2023 and were signed by:

M J Hussain - Designated member

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2022**

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**1. STATUTORY INFORMATION**

Aagrah (Sandal) LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General 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 requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was 11 (2021 - 11) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

4.	<b>INTANGIBLE FIXED ASSETS</b>	<b>Goodwill</b> <b>£</b>	
	<b>COST</b>		
	At 1 August 2021		
	and 31 July 2022		<u>12,797</u>
	<b>AMORTISATION</b>		
	At 1 August 2021		5,757
	Charge for year		<u>1,279</u>
	At 31 July 2022		<u>7,036</u>
	<b>NET BOOK VALUE</b>		
	At 31 July 2022		<u>5,761</u>
	At 31 July 2021		<u>7,040</u>
5.	<b>TANGIBLE FIXED ASSETS</b>	<b>Plant and machinery etc</b> <b>£</b>	
	<b>COST</b>		
	At 1 August 2021		51,343
	Additions		<u>7,258</u>
	At 31 July 2022		<u>58,601</u>
	<b>DEPRECIATION</b>		
	At 1 August 2021		16,308
	Charge for year		<u>4,820</u>
	At 31 July 2022		<u>21,128</u>
	<b>NET BOOK VALUE</b>		
	At 31 July 2022		<u>37,473</u>
	At 31 July 2021		<u>35,035</u>
6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Other debtors	<u>19,587</u>	<u>100</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>54,753</b>	45,943
Taxation and social security	<b>25,256</b>	37,639
Other creditors	<b>3,801</b>	2,059
	<b><u>83,810</u></b>	<b><u>85,641</u></b>

**8. LOANS AND OTHER DEBTS DUE TO MEMBERS**

Loans and other debts due to members rank equally with debts due to unsecured creditors in the event of a winding up.

There is no provision for specific legally enforceable protection afforded to creditors in such an event.

There are no restrictions or limitations on the ability of the members to reduce the amount of 'Members' other interests'.



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