

Unaudited Financial Statements For The Year Ended 30 April 2021

for

A & H (SCOTLAND) Limited

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For The Year Ended 30 April 2021

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A & H (SCOTLAND) Limited

Company Information
For The Year Ended 30 April 2021

DIRECTOR: Mrs H Khalid

SECRETARY: M Ahmad

REGISTERED OFFICE: C/O Ahmad & Nabi-McMullan Accountants
3rd floor
95-107 Lancefield Street
Glasgow
Lanarkshire
G3 8HZ

REGISTERED NUMBER: SC247478 (Scotland)

ACCOUNTANTS: Ahmad & Nabi McMullan
95-107 Lancefield Street
Glasgow
Lanarkshire
G3 8HZ

A & H (SCOTLAND) Limited (Registered number: SC247478)

Balance Sheet
30 April 2021

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Tangible assets	4		544,229		546,608
CURRENT ASSETS					
Cash at bank		10,468		4,446	
CREDITORS					
Amounts falling due within one year	5	<u>10,401</u>		<u>16,510</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>67</u>		<u>(12,064)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			544,296		534,544
CREDITORS					
Amounts falling due after more than one year	6		<u>279,315</u>		<u>290,596</u>
NET ASSETS			<u>264,981</u>		<u>243,948</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		<u>264,881</u>		<u>243,848</u>
SHAREHOLDERS' FUNDS			<u>264,981</u>		<u>243,948</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 applicable to companies subject to the small companies regime.

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 and authorised for issue on 12 November 2021 and were signed by:

Mrs H Khalid - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 30 April 2021

1. STATUTORY INFORMATION

A & H (SCOTLAND) Limited is a private company, limited by shares, registered in Scotland. 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 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 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.

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 NIL (2020 - NIL).

Notes to the Financial Statements - continued
For The Year Ended 30 April 2021

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 May 2020	536,929	9,679	546,608
Reclassification/transfer	7,300	-	7,300
At 30 April 2021	<u>544,229</u>	<u>9,679</u>	<u>553,908</u>
DEPRECIATION			
Reclassification/transfer	-	9,679	9,679
At 30 April 2021	<u>-</u>	<u>9,679</u>	<u>9,679</u>
NET BOOK VALUE			
At 30 April 2021	<u>544,229</u>	<u>-</u>	<u>544,229</u>
At 30 April 2020	<u>536,929</u>	<u>9,679</u>	<u>546,608</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21 £	30.4.20 £
Trade creditors	1	-
Tax	7,983	14,093
Deposits	2,000	2,000
Accrued expenses	417	417
	<u>10,401</u>	<u>16,510</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.21 £	30.4.20 £
Bank loans (see note 7)	90,499	104,682
Directors loan	268,516	267,813
Director's Loan (Honey)	(48,350)	(45,299)
Director's Loan(Mr Ahmad)	(48,350)	(40,600)
Director's loan acc(Dividends)	17,000	4,000
	<u>279,315</u>	<u>290,596</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans	<u>90,499</u>	<u>104,682</u>

Notes to the Financial Statements - continued
For The Year Ended 30 April 2021

7. LOANS

An analysis of the maturity of loans is given below:

	30.4.21 £	30.4.20 £
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans	<u>90,499</u>	<u>104,682</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.21 £	30.4.20 £
100	Ordinary	1	<u>100</u>	<u>100</u>

9. RESERVES

	Retained earnings £
At 1 May 2020	243,848
Profit for the year	34,033
Dividends	<u>(13,000)</u>
At 30 April 2021	<u>264,881</u>

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.