

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

**FOR**

**A & J RETAIL UK LTD**

Param & Company Ltd  
1st Floor  
44 - 50 The Broadway  
Southall  
Middlesex  
UB1 1QB

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abridged Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**A & J RETAIL UK LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2022**

**DIRECTOR:** M A Amirtharaja

**SECRETARY:** Mrs J S Amirtharaja

**REGISTERED OFFICE:** 16a London Road  
Stanford-Le-Hope  
Essex  
SS17 0LD

**REGISTERED NUMBER:** 05480502 (England and Wales)

**ACCOUNTANTS:** Param & Company Ltd  
1st Floor  
44 - 50 The Broadway  
Southall  
Middlesex  
UB1 1QB

**ABRIDGED BALANCE SHEET  
30 JUNE 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		691,789		520,040
<b>CURRENT ASSETS</b>					
Stocks		74,100		82,710	
Debtors		44,520		39,520	
Prepayments and accrued income		40,789		40,789	
Cash at bank and in hand		<u>372,161</u>		<u>194,084</u>	
		531,570		357,103	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>208,045</u>		<u>290,403</u>	
<b>NET CURRENT ASSETS</b>			<u>323,525</u>		<u>66,700</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,015,314		586,740
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>796,473</u>		<u>391,940</u>
<b>NET ASSETS</b>			<u>218,841</u>		<u>194,800</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>218,741</u>		<u>194,700</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>218,841</u>		<u>194,800</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 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 applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 June 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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

**A & J RETAIL UK LTD (REGISTERED NUMBER: 05480502)**

**ABRIDGED BALANCE SHEET - continued**  
**30 JUNE 2022**

The financial statements were approved by the director and authorised for issue on 29 March 2023 and were signed by:

M A Amirtharaja - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**1. STATUTORY INFORMATION**

A & J Retail Uk 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 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.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on cost

**Stocks**

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

**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.

**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. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 17 (2021 - 17 ) .

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**4. TANGIBLE FIXED ASSETS**

	<b>Totals £</b>
<b>COST</b>	
At 1 July 2021	586,750
Additions	<u>199,947</u>
At 30 June 2022	<u>786,697</u>
<b>DEPRECIATION</b>	
At 1 July 2021	66,710
Charge for year	<u>28,198</u>
At 30 June 2022	<u>94,908</u>
<b>NET BOOK VALUE</b>	
At 30 June 2022	<u>691,789</u>
At 30 June 2021	<u>520,040</u>

**5. RELATED PARTY DISCLOSURES**

During the year, total dividends of £64,237 (2021 - £62,000) were paid to the director .

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.