

**AAHAR GROUPS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 OCTOBER 2018 TO 31 MARCH 2019**

Chartax Associates & Co

Chartered Certified Accountants & Tax Consultants

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**Aahar Groups Limited**  
**Unaudited Financial Statements**  
**For the Period 1 October 2018 to 31 March 2019**

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**Aahar Groups Limited**  
**Balance Sheet**  
**As at 31 March 2019**

Registered number: 10961467

		Period to 31 March 2019		Period to 30 September 2018	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		14,828		17,793
			<u>14,828</u>		<u>17,793</u>
<b>CURRENT ASSETS</b>					
Stocks	4	5,417		7,302	
Cash at bank and in hand		<u>1,377</u>		<u>752</u>	
		6,794		8,054	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	<u>(78,198 )</u>		<u>(74,179 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(71,404 )</u>		<u>(66,125 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(56,576 )</u>		<u>(48,332 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6		<u>(19,500 )</u>		<u>-</u>
<b>NET ASSETS</b>			<u>(76,076 )</u>		<u>(48,332 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Profit and Loss Account			<u>(76,176 )</u>		<u>(48,432 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(76,076)</u>		<u>(48,332)</u>

**Aahar Groups Limited**  
**Balance Sheet (continued)**  
**As at 31 March 2019**

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For the period ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Ms Ranjana Kumari Shrestha**

**26 July 2019**

The notes on pages 3 to 5 form part of these financial statements.

**Aahar Groups Limited**  
**Notes to the Financial Statements**  
**For the Period 1 October 2018 to 31 March 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Going Concern Disclosure**

The balance sheet is in net deficit. The accounts are prepared on going concern basis as the directors/shareholders will continue to providing financial supports.

**1.3. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line

**1.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**Aahar Groups Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 October 2018 to 31 March 2019**

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>Period to 31 March 2019</b>	<b>Period to 30 September 2018</b>
Office and administration	-	1
Sales, marketing and distribution	-	2
Manufacturing	-	2
	<u>-</u>	<u>5</u>

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 October 2018	3,330	19,865	530	23,725
As at 31 March 2019	<u>3,330</u>	<u>19,865</u>	<u>530</u>	<u>23,725</u>
<b>Depreciation</b>				
As at 1 October 2018	833	4,966	133	5,932
Provided during the period	416	2,483	66	2,965
As at 31 March 2019	<u>1,249</u>	<u>7,449</u>	<u>199</u>	<u>8,897</u>
<b>Net Book Value</b>				
As at 31 March 2019	<u>2,081</u>	<u>12,416</u>	<u>331</u>	<u>14,828</u>
As at 1 October 2018	<u>2,497</u>	<u>14,899</u>	<u>397</u>	<u>17,793</u>

**4. Stocks**

	<b>Period to 31 March 2019</b>	<b>Period to 30 September 2018</b>
	<b>£</b>	<b>£</b>
Stock - materials and work in progress	5,417	7,302
	<u>5,417</u>	<u>7,302</u>

**Aahar Groups Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 October 2018 to 31 March 2019**

**5. Creditors: Amounts Falling Due Within One Year**

	<b>Period to 31 March 2019</b>	<b>Period to 30 September 2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,905	8,977
Other taxes and social security -PAYE & NIC	121	117
VAT	1,967	2,271
Net wages	2,492	1,374
Other creditors-Pension payable	22	22
Accruals and deferred income	1,530	805
Director's loan account	63,161	60,613
	<u>78,198</u>	<u>74,179</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>Period to 31 March 2019</b>	<b>Period to 30 September 2018</b>
	<b>£</b>	<b>£</b>
Other creditors -Vatsam Consultancy Limited	19,500	-
	<u>19,500</u>	<u>-</u>

**7. Share Capital**

	<b>Period to 31 March 2019</b>	<b>Period to 30 September 2018</b>
Allotted, Called up and fully paid	100	100

**8. General Information**

Aahar Groups Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10961467. The registered office is The Jolly Farmers, Davis Street, Hurst, Reading, RG10 0TH.

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.