

**AAHAR GROUPS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Chartax Associates & Co

Chartered Certified Accountants & Tax Consultants

121 Island Business Centre 18-36 Wellington Street
Woolwich
SE18 6PF

Aahar Groups Limited
Unaudited Financial Statements
For The Year Ended 31 March 2022

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Aahar Groups Limited
Balance Sheet
As at 31 March 2022

Registered number: 10961467

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		-		3,015
			-		3,015
CURRENT ASSETS					
Stocks	4	-		521	
Debtors	5	-		6,971	
Cash at bank and in hand		-		153	
			-	7,645	
Creditors: Amounts Falling Due Within One Year	6	(89,972)		(96,545)	
NET CURRENT ASSETS (LIABILITIES)			(89,972)		(88,900)
TOTAL ASSETS LESS CURRENT LIABILITIES			(89,972)		(85,885)
Creditors: Amounts Falling Due After More Than One Year	7		(12,000)		(12,000)
NET LIABILITIES			(101,972)		(97,885)
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			(102,072)		(97,985)
SHAREHOLDERS' FUNDS			(101,972)		(97,885)

Aahar Groups Limited
Balance Sheet (continued)
As at 31 March 2022

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Ms Ranjana Kumari Shrestha

Director

7 December 2022

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

Aahar Groups Limited
Notes to the Financial Statements
For The Year Ended 31 March 2022

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.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2021: 1)

Aahar Groups Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2022

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2021	3,330	19,865	630	23,825
As at 31 March 2022	3,330	19,865	630	23,825
Depreciation				
As at 1 April 2021	2,914	17,382	514	20,810
Provided during the period	416	2,483	116	3,015
As at 31 March 2022	3,330	19,865	630	23,825
Net Book Value				
As at 31 March 2022	-	-	-	-
As at 1 April 2021	416	2,483	116	3,015

4. Stocks

	2022	2021
	£	£
Stock - materials and work in progress	-	521
	-	521

5. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	-	6,971
	-	6,971

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	5,615	5,617
Bank loans and overdrafts	1	-
VAT	-	22
Accruals and deferred income	250	625
Director's loan account	84,106	90,281
	89,972	96,545

Aahar Groups Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2022

7. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Other creditors -Vatsam Consultancy Limited	12,000	12,000
	<u>12,000</u>	<u>12,000</u>

8. Share Capital

	2022	2021
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

9. General Information

Aahar Groups Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10961467 . The registered office is 51a Hurst Road, Twyford, Reading, RG10 0AH.

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.