

ABHAT HOLDINGS LIMITED

Registered Number
11849042
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2022

ABHAT HOLDINGS LIMITED

Company Information for the year from 1 April 2021 to 31 March 2022

Directors

BHAT, Arun Kumar

BHAT, Sowmya Arun

Registered Address

107 North Street

Martock

TA12 6EJ

Registered Number

11849042 (England and Wales)

ABHAT HOLDINGS LIMITED

Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors		101,091		38,591	
Current asset investments		102		102	
Cash at bank and on hand		100		100	
		<u>101,293</u>		<u>38,793</u>	
Creditors amounts falling due within one year	6	(4,015)		(480)	
		<u></u>		<u></u>	
Net current assets (liabilities)			97,278		38,313
Total assets less current liabilities			<u>97,278</u>		<u>38,313</u>
Net assets			<u>97,278</u>		<u>38,313</u>
Capital and reserves					
Called up share capital			202		202
Profit and loss account			<u>97,076</u>		<u>38,111</u>
Shareholders' funds			<u>97,278</u>		<u>38,313</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Board of Directors on 15 November 2022, and are signed on its behalf by:

BHAT, Arun Kumar

Director

Registered Company No. 11849042

ABHAT HOLDINGS LIMITED
Notes to the Financial Statements
for the year ended 31 March 2022

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Accounting policies

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Investments policy

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value where the difference between cost and fair value is material. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

4. Employee information

	2022	2021
Average number of employees during the year	0	0

5. Debtors within one year

	2022	2021
	£	£
Amounts owed by group undertakings	101,091	38,591
Total	101,091	38,591

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

6. Creditors within one year

	2022	2021
	£	£
Amounts owed to related parties	3,619	480
Accrued liabilities and deferred income	396	-
Total	4,015	480

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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.