

**MIRI ROSHNI  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

**Miri Roshni**  
**Unaudited Financial Statements**  
**For The Year Ended 30 November 2022**

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**Miri Roshni**  
**Abridged Balance Sheet**  
**As At 30 November 2022**

Registered number: 06012372

|   |       | 2022          |                  | 2021         |                |
|---|-------|---------------|------------------|--------------|----------------|
|   | Notes | £             | £                | £            | £              |
| <b>FIXED ASSETS</b>                                   |       |               |                  |              |                |
| Tangible Assets                                       | 4     |               | 1,562,976        |              | 151,733        |
|   |       |               | <u>1,562,976</u> |              | <u>151,733</u> |
|   |       |               |                  |              |                |
|   |       |               | 1,562,976        |              | 151,733        |
| <b>CURRENT ASSETS</b>                                 |       |               |                  |              |                |
| Cash at bank and in hand                              |       | 38,878        |                  | 2,826        |                |
|   |       | <u>38,878</u> |                  | <u>2,826</u> |                |
|   |       |               |                  |              |                |
|   |       | 38,878        |                  | 2,826        |                |
| <b>Creditors: Amounts Falling Due Within One Year</b> |       | (675 )        |                  | (39 )        |                |
|   |       | <u>(675 )</u> |                  | <u>(39 )</u> |                |
|   |       |               |                  |              |                |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>               |       |               | 38,203           |              | 2,787          |
|   |       |               | <u>38,203</u>    |              | <u>2,787</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       |               | 1,601,179        |              | 154,520        |
|   |       |               | <u>1,601,179</u> |              | <u>154,520</u> |
| <b>NET ASSETS</b>                                     |       |               | 1,601,179        |              | 154,520        |
|   |       |               | <u>1,601,179</u> |              | <u>154,520</u> |
| Income and Expenditure Account                        |       |               | 1,601,179        |              | 154,520        |
|   |       |               | <u>1,601,179</u> |              | <u>154,520</u> |
| <b>MEMBERS' FUNDS</b>                                 |       |               | 1,601,179        |              | 154,520        |
|   |       |               | <u>1,601,179</u> |              | <u>154,520</u> |

**Miri Roshni**  
**Abridged Balance Sheet (continued)**  
**As At 30 November 2022**

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For the year ending 30 November 2022 the company was entitled to exemption from audit 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 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 Income and Expenditure Account.

All of the company's members have consented to the preparation of an Abridged Income and Expenditure Account and an Abridged Balance Sheet for the year end 30 November 2022 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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Mrs Elinor Chohan

Director

29/08/2023

The notes on page 3 form part of these financial statements.

**Miri Roshni**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 30 November 2022**

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**1. General Information**

Miri Roshni is a private company, limited by guarantee, incorporated in England & Wales, registered number 06012372 . The registered office is 6 Richmond House Heath Road, Hale, Altrincham, WA14 2XP.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. 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.

**2.3. 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:

Freehold

No amortisation

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2021: )

**4. Tangible Assets**

|                        | <b>Total</b>     |
|------------------------|------------------|
|                        | <b>£</b>         |
| <b>Cost</b>            |                  |
| As at 1 December 2021  | 151,733          |
| Additions              | 1,411,243        |
| As at 30 November 2022 | <u>1,562,976</u> |
| <b>Net Book Value</b>  |                  |
| As at 30 November 2022 | <u>1,562,976</u> |
| As at 1 December 2021  | <u>151,733</u>   |

**5. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

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.