

Registered number
09405346

A1 MOHAR CONSTRUCTION UK LTD

Filleted Accounts

31 January 2023



A1 MOHAR CONSTRUCTION UK LTD

Registered number: 09405346

Balance Sheet

as at 31 January 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	16,134	1,792
Current assets			
Debtors	4	8,728	1,680
Cash at bank and in hand		<u>37,228</u>	<u>93,195</u>
		45,956	94,875
Creditors: amounts falling due within one year	5	(11,858)	(29,653)
Net current assets		<u>34,098</u>	<u>65,222</u>
Total assets less current liabilities		<u>50,232</u>	<u>67,014</u>
Creditors: amounts falling due after more than one year	6	(33,620)	(43,471)
Net assets		<u>16,612</u>	<u>23,543</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		16,512	23,443
Shareholders' funds		<u>16,612</u>	<u>23,543</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.


Lakhwinder Singh RandhawaDirector 

Approved by the board on 30 October 2023

A1 MOHAR CONSTRUCTION UK LTD
Notes to the Accounts
for the year ended 31 January 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 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.

Debtors

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.

Creditors

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.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

A1 MOHAR CONSTRUCTION UK LTD
Notes to the Accounts
for the year ended 31 January 2023

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 February 2022	3,500	-	3,500
Additions	<u>-</u>	<u>18,375</u>	<u>18,375</u>
At 31 January 2023	<u>3,500</u>	<u>18,375</u>	<u>21,875</u>
Depreciation			
At 1 February 2022	1,708	-	1,708
Charge for the year	<u>358</u>	<u>3,675</u>	<u>4,033</u>
At 31 January 2023	<u>2,066</u>	<u>3,675</u>	<u>5,741</u>
Net book value			
At 31 January 2023	<u>1,434</u>	<u>14,700</u>	<u>16,134</u>
At 31 January 2022	<u>1,792</u>	<u>-</u>	<u>1,792</u>

4 Debtors	2023	2022
	£	£
Trade debtors	<u>8,728</u>	<u>1,680</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Corporation tax	9,681	7,246
Director's account	336	21,529
Other taxes and social security costs	1,424	767
Other creditors	<u>417</u>	<u>111</u>
	<u>11,858</u>	<u>29,653</u>

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	<u>33,620</u>	<u>43,471</u>

7 Related party transactions

A1 MOHAR CONSTRUCTION UK LTD
Notes to the Accounts
for the year ended 31 January 2023

Mr Lakhwinder Singh is the director and 100% shareholder of the company. The director loaned £336.00 in 2023 and £21529.00 in 2022.

8 Controlling party

Mr Lakhwinder Singh is the ultimate controlling party of the company.

9 Other information

A1 MOHAR CONSTRUCTION UK LTD is a private company limited by shares and incorporated in England. Its registered office is:
15 Eton Drive
Romford
Essex
RM5 2NH