

REGISTERED NUMBER: 13353396 (England and Wales)

Aata-Daal Ltd

Unaudited Financial Statements

for the Year Ended 30th April 2024

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

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for the Year Ended 30th April 2024**

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Aata-Daal Ltd

**Company Information
for the Year Ended 30th April 2024**

DIRECTORS:

Mr S H Murtaza
Mrs S Syeda

REGISTERED OFFICE:

69 Lambeth Walk
London
SE11 6DX

REGISTERED NUMBER:

13353396 (England and Wales)

ACCOUNTANTS:

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Aata-Daal Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aata-Daal Ltd for the year ended 30th April 2024 which comprise the Abridged Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Aata-Daal Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aata-Daal Ltd and state those matters that we have agreed to state to the Board of Directors of Aata-Daal Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Aata-Daal Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Aata-Daal Ltd. You consider that Aata-Daal Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Aata-Daal Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Naail & Co
Chartered Certified Accountants
69 Lambeth Walk
London
SE11 6DX

Date:

Abridged Balance Sheet
30th April 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Property, plant and equipment	5		1,721		1,020
CURRENT ASSETS					
Inventories		74,800		63,500	
Debtors		88,978		130,644	
Cash at bank and in hand		4,063		3,229	
		<u>167,841</u>		<u>197,373</u>	
CREDITORS					
Amounts falling due within one year		<u>213,387</u>		<u>150,169</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(45,546)</u>		<u>47,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(43,825)		48,224
CREDITORS					
Amounts falling due after more than one year			(33,335)		(44,531)
PROVISIONS FOR LIABILITIES	7		<u>(327)</u>		<u>(193)</u>
NET (LIABILITIES)/ASSETS			<u>(77,487)</u>		<u>3,500</u>

The notes form part of these financial statements

Abridged Balance Sheet - continued
30th April 2024

	Notes	2024		2023	
		£	£	£	£
CAPITAL AND RESERVES					
Called up share capital	8		102		102
Share premium			74,999		74,999
Retained earnings			<u>(152,588)</u>		<u>(71,601)</u>
SHAREHOLDERS' FUNDS			<u>(77,487)</u>		<u>3,500</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30th April 2024 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31st January 2025 and were signed on its behalf by:

Mr S H Murtaza - Director

**Notes to the Financial Statements
for the Year Ended 30th April 2024**

1. STATUTORY INFORMATION

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

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover is generated from the ordinary activities of the business and is recognized when the goods are to be sent to the customer.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less any additional costs to sell.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued
for the Year Ended 30th April 2024

3. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern

At the balance sheet date, the company's liabilities exceeded its assets. The company is able to trade with the support of its directors and in their opinion, this support will continue for the foreseeable future and for at least 13 months from the date of approval of these financial statements. The financial statements are therefore prepared on the going concern basis.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2023 - 2) .

5. **PROPERTY, PLANT AND EQUIPMENT**

	Totals
	£
COST	
At 1st May 2023	1,813
Additions	<u>1,275</u>
At 30th April 2024	<u>3,088</u>
DEPRECIATION	
At 1st May 2023	793
Charge for year	<u>574</u>
At 30th April 2024	<u>1,367</u>
NET BOOK VALUE	
At 30th April 2024	<u>1,721</u>
At 30th April 2023	<u>1,020</u>

Notes to the Financial Statements - continued
for the Year Ended 30th April 2024

6. **LOANS**

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year or on demand: Other loans	<u>14,168</u>	<u>11,336</u>
Amounts falling due between one and two years: Other loans - 1-2 years	<u>14,168</u>	<u>11,336</u>
Amounts falling due between two and five years: Other loans - 2-5 years	<u>19,167</u>	<u>33,195</u>

7. **PROVISIONS FOR LIABILITIES**

	2024 £	2023 £
Deferred tax	<u>327</u>	<u>193</u>
		Deferred tax £
Balance at 1st May 2023		193
Charge to Income Statement during year		<u>134</u>
Balance at 30th April 2024		<u>327</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2024 £	2023 £
10,150	Ordinary	0.01	<u>102</u>	<u>102</u>

9. RELATED PARTY DISCLOSURES

Mr S Murtaza

Director

At the reporting date, the company owed £88,823 (2023: £55,891) to Mr Murtaza. This is an interest free loan with no set repayment terms.

Naail & Co Ltd

A company under common control

At the reporting date, the company owed £100,183 (2023: £55,113) to Naail & Co Ltd. This is an interest free loan with no set repayment terms.

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.