

Unaudited Financial Statements For The Year Ended 31 March 2024

for

AAA HAYAT LTD

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For The Year Ended 31 March 2024

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AAA HAYAT LTD

Company Information

For The Year Ended 31 March 2024

DIRECTORS:

A Hayat
A Hayat
A Hayat

REGISTERED OFFICE:

Priory View
Priory Cottages
Forfar
DD8 3NR

REGISTERED NUMBER:

SC477501 (Scotland)

ACCOUNTANTS:

Ahmad & Nabi Memullan
95-107 Lancefield Street
Glasgow
Lanarkshire
G3 8HZ

AAA HAYAT LTD (Registered number: SC477501)

Balance Sheet
31 March 2024

	Notes	31.3.24 £	£	31.3.23 £	£
FIXED ASSETS					
Intangible assets	4		1,700		2,550
Tangible assets	5		<u>25,424</u>		<u>31,780</u>
			27,124		34,330
CURRENT ASSETS					
Stocks	6	1,986		1,520	
Debtors	7	48,000		94,000	
Investments	8	98,100		98,100	
Cash at bank and in hand		<u>112,116</u>		<u>42,177</u>	
		260,202		235,797	
CREDITORS					
Amounts falling due within one year	9	<u>200,079</u>		<u>195,088</u>	
NET CURRENT ASSETS					
			<u>60,123</u>		<u>40,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			87,247		75,039
CREDITORS					
Amounts falling due after more than one year	10		<u>32,488</u>		<u>47,500</u>
NET ASSETS					
			<u>54,759</u>		<u>27,539</u>
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Retained earnings			<u>54,659</u>		<u>27,439</u>
SHAREHOLDERS' FUNDS					
			<u>54,759</u>		<u>27,539</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

Balance Sheet - continued

31 March 2024

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

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 18 July 2024 and were signed on its behalf by:

A Hayat - Director

Notes to the Financial Statements
For The Year Ended 31 March 2024

1. STATUTORY INFORMATION

AAA HAYAT LTD is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Franchise fee are being amortised evenly over their estimated useful life of ten years.

Tangible fixed assets

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

Fixtures and fittings - 20% on reducing balance

Stocks

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

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.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 21 (2023 - 22) .

4. INTANGIBLE FIXED ASSETS

	Franchise fee £
COST	
At 1 April 2023 and 31 March 2024	<u>8,500</u>
AMORTISATION	
At 1 April 2023	5,950
Amortisation for year	<u>850</u>
At 31 March 2024	<u>6,800</u>
NET BOOK VALUE	
At 31 March 2024	<u>1,700</u>
At 31 March 2023	<u>2,550</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	<u>192,832</u>
DEPRECIATION	
At 1 April 2023	161,052
Charge for year	<u>6,356</u>
At 31 March 2024	<u>167,408</u>
NET BOOK VALUE	
At 31 March 2024	<u>25,424</u>
At 31 March 2023	<u>31,780</u>

6. STOCKS

	31.3.24 £	31.3.23 £
Stocks	<u>1,986</u>	<u>1,520</u>

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.24	31.3.23
			£	£	
	AH Hayat Ltd		-	35,000	
	Pathmarket Ltd		19,000	30,000	
	Hayat Brothers Ltd		29,000	29,000	
			<u>48,000</u>	<u>94,000</u>	
8.	CURRENT ASSET INVESTMENTS			31.3.24	31.3.23
			£	£	
	Investments		<u>98,100</u>	<u>98,100</u>	
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.24	31.3.23
			£	£	
	Bank loans and overdrafts		15,000	15,000	
	PAYE		7,714	-	
	VAT		1,286	2,772	
	Directors' loan accounts		169,992	173,445	
	Accrued expenses		6,087	3,871	
			<u>200,079</u>	<u>195,088</u>	
10.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			31.3.24	31.3.23
			£	£	
	Bank loan		<u>32,488</u>	<u>47,500</u>	
11.	CALLED UP SHARE CAPITAL				
	Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	31.3.24	31.3.23
				£	£
	100	Ordinary	1	<u>100</u>	<u>100</u>

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.