

**A4 RETAIL LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD 13 FEBRUARY 2024 TO 28 FEBRUARY 2025**

AGA Accountants Limited
102 Beehive Lane
Ilford
Essex
IG4 5EG

A4 Retail Limited Contents

	Page
Statement of Financial Position	1
Notes to the Financial Statements	2–4

A4 Retail Limited
Statement of Financial Position
As At 28 February 2025

Registered number: SC798938

	Notes	28 February 2025	
		£	£
FIXED ASSETS			
Intangible Assets	4		344,000
Tangible Assets	5		10,201
			354,201
CURRENT ASSETS			
Stocks	6	141,526	
Debtors	7	67,433	
Cash at bank and in hand		31,796	
		240,755	
Creditors: Amounts Falling Due Within One Year	8	(582,126)	
NET CURRENT ASSETS (LIABILITIES)			(341,371)
TOTAL ASSETS LESS CURRENT LIABILITIES			12,830
NET ASSETS			12,830
CAPITAL AND RESERVES			
Called up share capital	9		3
Income Statement			12,827
SHAREHOLDERS' FUNDS			12,830

For the period ending 28 February 2025 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 Statement.

On behalf of the board

Mr Kalyan Akisetty

Director
10 November 2025

The notes on pages 2 to 4 form part of these financial statements.

A4 Retail Limited
Notes to the Financial Statements
For the Period 13 February 2024 to 28 February 2025

1. General Information

A4 Retail Limited is a private company, limited by shares, incorporated in Scotland, registered number SC798938 . The registered office is 201 Kingsknowe Road North, Edinburgh, EH14 2ED.

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. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the income statement over its estimated economic life of years.

2.4. 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:

Plant & Machinery	20%
Fixtures & Fittings	20%
Computer Equipment	20%

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

...CONTINUED

A4 Retail Limited
Notes to the Financial Statements (continued)
For the Period 13 February 2024 to 28 February 2025

2.6. Taxation - continued

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the period, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the period was: 9

4. Intangible Assets

	Goodwill
	£
Cost	
As at 13 February 2024	344,000
As at 28 February 2025	<u>344,000</u>
Net Book Value	
As at 28 February 2025	<u>344,000</u>
As at 13 February 2024	<u>344,000</u>

5. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 13 February 2024	-	-	-
Additions	2,795	9,956	12,751
As at 28 February 2025	<u>2,795</u>	<u>9,956</u>	<u>12,751</u>
Depreciation			
As at 13 February 2024	559	1,991	2,550
As at 28 February 2025	<u>559</u>	<u>1,991</u>	<u>2,550</u>
Net Book Value			
As at 28 February 2025	<u>2,236</u>	<u>7,965</u>	<u>10,201</u>
As at 13 February 2024	<u>(559)</u>	<u>(1,991)</u>	<u>(2,550)</u>

6. Stocks

	28 February 2025
	£
Finished goods	<u>141,526</u>

A4 Retail Limited
Notes to the Financial Statements (continued)
For the Period 13 February 2024 to 28 February 2025

7. Debtors

	28 February 2025
	£
Due within one year	
Other debtors	67,433
	<u>67,433</u>

8. Creditors: Amounts Falling Due Within One Year

	28 February 2025
	£
Other creditors	575,809
Taxation and social security	6,317
	<u>582,126</u>

9. Share Capital

	28 February 2025
	£
Allotted, Called up and fully paid	3
	<u>3</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.