Registration number: 10584239

Aryuv Properties Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 31 January 2022

Aryuv Properties Ltd

(Registration number: 10584239)
Balance Sheet as at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	276,948	105,111
Other financial assets	5	100,000	-
		376,948	105,111
Current assets			
Debtors	6	100,745	159,848
Cash at bank and in hand		4,386	9,040
		105,131	168,888
Creditors: Amounts falling due within one year	7	(396,238)	(304,633)
Net current liabilities		(291,107)	(135,745)
Total assets less current liabilities		85,841	(30,634)
Creditors: Amounts falling due after more than one year	7	(111,147)	-
Net liabilities		(25,306)	(30,634)
Capital and reserves			
Called up share capital		100	100
Retained earnings		(25,406)	(30,734)
Shareholders' deficit		(25,306)	(30,634)

For the financial year ending 31 January 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 26 October 2022

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Sukhjit Hothi
Director

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

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:
28 Glenavon Gardens
Slough
SL3 7HN

These financial statements were authorised for issue by the director on 26 October 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	**Depreciation method and rate**
Freehold Property	0%

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.
Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.
Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 1).

4 Tangible assets

	Land and buildings £	Total £
Cost or valuation		
At 1 February 2021	105,111	105,111
Additions	171,837	171,837
At 31 January 2022	276,948	276,948
Depreciation		
Carrying amount		
At 31 January 2022	276,948	276,948
At 31 January 2021	105,111	105,111

Included within the net book value of land and buildings above is £276,948 (2021 - £105,111) in respect of freehold land and buildings.

5 Other financial assets (current and non-current)

	2022 £	2021 £
Non-current financial assets		
Financial assets at investment cost	100,000	-

6 Debtors

	2022	2021
Current	**£**	**£**
Other debtors	100,745	159,848

7 Creditors

Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Due within one year			
Loans and borrowings	8	93,217	89,133
Accruals and deferred income		2,521	-
Other creditors		300,500	215,500
		396,238	304,633

Creditors: amounts falling due after more than one year

	Note	2022 £	2021 £
Due after one year			
Loans and borrowings	8	111,147	-

8 Loans and borrowings

	2022 £	2021 £
Non-current loans and borrowings		
Bank borrowings	111,147	-

	2022 £	2021 £
Current loans and borrowings		
Other borrowings	93,217	89,133