

Registration number 05425662

**Agra Restaurant Limited**

**Directors' report and financial statements**

**for the year ended 30 April 2006**



**Agra Restaurant Limited**

**Company information**

|                   |  |
|-------------------|--|
| Directors         | Mohamed Rahman<br>Zebu Begum   |
| Secretary         | Mohamed Khalilur Rahman  |
| Company number    | 05425662   |
| Registered office | 57 North Parade<br>Aberystwyth<br>Ceredigion<br>SY23 2JN                 |
| Accountants       | Francis Gray<br>57 North Parade<br>Aberystwyth<br>Ceredigion<br>SY23 2JL |
| Bankers           | HSBC<br>19 Great Darkgate Street<br>Aberystwyth<br>SY23 1DH              |

# **Agra Restaurant Limited**

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# **Agra Restaurant Limited**

## **Directors' report for the year ended 30 April 2006**

The directors present their report and the financial statements for the year ended 30 April 2006.

### **Incorporation and change of name**

The company was incorporated on 15 April 2005 as Agra Restaurant Limited. The company commenced trade on 1 May 2005.

### **Principal activity**

The principal activity of the company is to carry on trade as a restaurant.

### **Directors and their interests**

The directors who served during the year and their interests in the company are as stated below:

|                | <b>Class of share</b> | <b>30/04/06</b> | <b>01/05/05</b> |
|----------------|-----------------------|-----------------|-----------------|
| Mohamed Rahman | Ordinary shares       | 1               | 1               |
| Zebu Begum     | Ordinary shares       | 1               | 1               |

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 22 November 2006 and signed on its behalf by

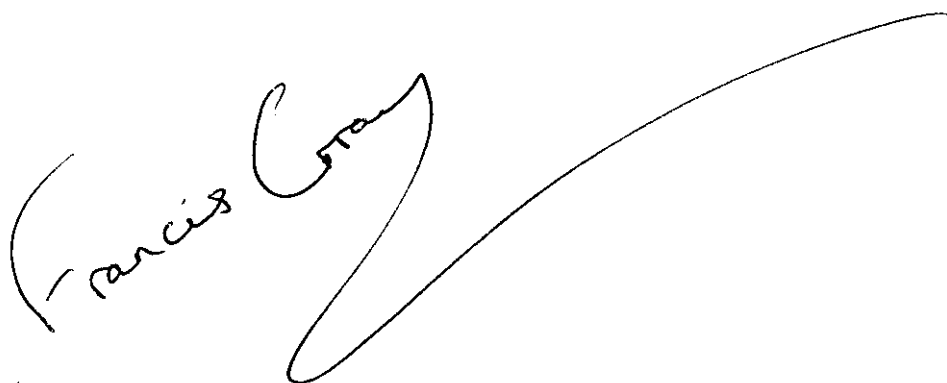
**Mohamed Khalilur Rahman**

Secretary 

**Agra Restaurant Limited**

**Accountants' report on the unaudited financial statements to the directors of  
Agra Restaurant Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2006 set out on pages 3 to 8 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

A handwritten signature in black ink, reading "Francis Gray", followed by a large, sweeping checkmark or flourish.

**Francis Gray  
Chartered Accountants  
57 North Parade  
Aberystwyth  
Ceredigion  
SY23 2JL**

**Date: 22 November 2006**

# Agra Restaurant Limited

## Profit and loss account for the year ended 30 April 2006

|  |          | Period<br>ended<br>30/04/06 |
|--|----------|-----------------------------|
|  | Notes    | £                           |
| <b>Turnover</b>  | <b>2</b> | 53,177                      |
| Cost of sales  |          | (13,342)                    |
| <b>Gross profit</b>                                      |          | 39,835                      |
| Administrative expenses                                  |          | (39,775)                    |
| <b>Operating profit</b>                                  | <b>3</b> | 60                          |
| Other interest receivable and<br>similar income          |          | (10)                        |
| <b>Profit on ordinary<br/>activities before taxation</b> |          | 50                          |
| Tax on profit on ordinary activities                     |          | -                           |
| <b>Profit on ordinary<br/>activities after taxation</b>  |          | 50                          |
| <b>Retained profit for the year</b>                      |          | 50                          |

The notes on pages 6 to 8 form an integral part of these financial statements.

# Agra Restaurant Limited

## Balance sheet as at 30 April 2006

|   |       | 30/04/06     |                |
|---|-------|--------------|----------------|
|   | Notes | £            | £              |
| <b>Fixed assets</b>                                   |       |              |                |
| Intangible assets                                     | 4     |              | 5,000          |
| Tangible assets                                       | 5     |              | 966            |
|   |       |              | <u>5,966</u>   |
| <b>Current assets</b>                                 |       |              |                |
| Stocks  |       | 1,450        |                |
| Debtors   | 6     | 250          |                |
| Cash at bank and in hand                              |       | 1,098        |                |
|   |       | <u>2,798</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 7     | (8,712)      |                |
| <b>Net current liabilities</b>                        |       |              | <u>(5,914)</u> |
| <b>Total assets less current liabilities</b>          |       |              | 52             |
| <b>Net assets</b>                                     |       |              | <u>52</u>      |
| <b>Capital and reserves</b>                           |       |              |                |
| Called up share capital                               | 8     |              | 2              |
| Profit and loss account                               |       |              | 50             |
| <b>Shareholders' funds</b>                            |       |              | <u>52</u>      |

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 6 to 8 form an integral part of these financial statements.

**Agra Restaurant Limited**

**Balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 30 April 2006**

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 April 2006 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2005).

The financial statements were approved by the Board on 22 November 2006 and signed on its behalf by

**Mrs Zebu Begum**  
**Director**



**The notes on pages 6 to 8 form an integral part of these financial statements.**



## **Agra Restaurant Limited**

### **Notes to the financial statements for the year ended 30 April 2006**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2005).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 6 years.

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                     |                        |
|-------------------------------------|------------------------|
| Fixtures, fittings<br>and equipment | - 15% reducing balance |
|-------------------------------------|------------------------|

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

#### **2. Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

#### **3. Operating profit**

Operating profit is stated after charging:

Depreciation and other amounts written off intangible assets

Depreciation and other amounts written off tangible assets

**Period  
ended  
30/04/06  
£**

1,000

170

# Agra Restaurant Limited

## Notes to the financial statements for the year ended 30 April 2006

..... continued

### 4. Intangible fixed assets

|  | Goodwill<br>£ | Total<br>£   |
|--|---------------|--------------|
| <b>Cost</b>                                  |               |              |
| Additions                                    | 6,000         | 6,000        |
| At 30 April 2006                             | <u>6,000</u>  | <u>6,000</u> |
| <b>Provision for<br/>diminution in value</b> |               |              |
| Charge for year                              | 1,000         | 1,000        |
| At 30 April 2006                             | <u>1,000</u>  | <u>1,000</u> |
| <b>Net book value</b>                        |               |              |
| At 30 April 2006                             | <u>5,000</u>  | <u>5,000</u> |

### 5. Tangible fixed assets

|                       | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|-----------------------|---|--------------|
| <b>Cost</b>           |   |              |
| Additions             | 1,136                                       | 1,136        |
| At 30 April 2006      | <u>1,136</u>                                | <u>1,136</u> |
| <b>Depreciation</b>   |   |              |
| Charge for the year   | 170   | 170          |
| At 30 April 2006      | <u>170</u>                                  | <u>170</u>   |
| <b>Net book value</b> |   |              |
| At 30 April 2006      | <u>966</u>                                  | <u>966</u>   |

### 6. Debtors

|                                | 30/04/06<br>£ |
|--------------------------------|---------------|
| Prepayments and accrued income | <u>250</u>    |

**Agra Restaurant Limited**

**Notes to the financial statements  
for the year ended 30 April 2006**

..... continued

|  |                     |
|--|---------------------|
| <b>7. Creditors: amounts falling due within one year</b> | <b>30/04/06</b>     |
|  | <b>£</b>            |
| Trade creditors  | 5,095               |
| Other taxes and social security costs                    | 1,926               |
| Directors' accounts                                      | 1,161               |
| Accruals and deferred income                             | 530                 |
|  | <u>8,712</u>        |
| <br><b>8. Share capital</b>                              | <br><b>30/04/06</b> |
|  | <b>£</b>            |
| <b>Authorised</b>  |                     |
| 2 Ordinary shares of £1 each                             | <u>2</u>            |
| <br><b>Allotted, called up and fully paid</b>            |                     |
| 2 Ordinary shares of £1 each                             | <u>2</u>            |