REGISTERED NUMBER: 06310721 (England and Wales)

Financial Statements

for the Year Ended 31 March 2017

for

Arrana Trading Ltd

Arrana Trading Ltd (Registered number: 06310721)

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for the Year Ended 31 March 2017

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Arrana Trading Ltd (Registered number: 06310721)

Balance Sheet
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
Fixed assets					
Tangible assets	4		212		282
Current assets					
Stocks		19,872		-	
Debtors	5	210,413		37,138	
Cash at bank		7,733		72,631	
		238,018		109,769	
Creditors					
Amounts falling due within one year	6	128,016		15,428	
Net current assets			110,002		94,341
Total assets less current liabilities			110,214		94,623
Capital and reserves					
Called up share capital			100		100
Retained earnings			110,114		94,523
Shareholders' funds			110,214		94,623

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 30 December 2017 and were signed by:

R Agnihotri - Director

The notes form part of these financial statements

1. **Statutory information**

Arrana Trading Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	06310721
Registered office:	17 Woodlands Close Leicester Leicestershire LE2 4QP

2. **Accounting policies**

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

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 etc - 20% on cost

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.

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.

3. **Employees and directors**

The average number of employees during the year was NIL.

4. **Tangible fixed assets**

	Plant and machinery etc £
Cost	
At 1 April 2016 and 31 March 2017	1,425
Depreciation	
At 1 April 2016	1,143
Charge for year	70
At 31 March 2017	1,213
Net book value	
At 31 March 2017	212
At 31 March 2016	282

5. **Debtors: amounts falling due within one year**

	31.3.17 £	31.3.16 £
Trade debtors	144,363	-
Other debtors	66,050	37,138
	210,413	37,138

6. **Creditors: amounts falling due within one year**

	31.3.17 £	31.3.16 £
Trade creditors	10,725	-
Taxation and social security	2,904	5,064
Other creditors	114,387	10,364
	128,016	15,428

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.