Registered number
08010721

Avirdi Ltd

Filleted Accounts

31 March 2019

Avirdi Ltd

Registered number: 08010721

Balance Sheet

as at 31 March 2019

	Notes		2019		2018
			£		£
Fixed assets					
Tangible assets	2		-		808
			-		808
Current assets					
Debtors	3	1,300		-	
Cash at bank and in hand		130,100		80,869	
		131,400		80,869	
Creditors: amounts falling due within one year	4	(19,309)		(6,877)	
Net current assets			112,091		73,992
Total assets less current liabilities			112,091		74,800
Net assets			112,091		74,800
Capital and reserves					
Called up share capital			100		100
Profit and loss account			111,991		74,700
Shareholders' funds			112,091		74,800

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr A Virdi

Director

Approved by the board on 29 May 2019

Avirdi Ltd

Notes to the Accounts

for the year ended 31 March 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2018	-	5,412	-	5,412
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2019	-	5,412	-	5,412
Depreciation				
At 1 April 2018	-	4,604	-	4,604
Charge for the year	-	808	-	808
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 March 2019	-	5,412	-	5,412
Net book value				
At 31 March 2019	-	-	-	-
At 31 March 2018	-	808	-	808

3 Debtors

	2019	2018
	£	£
Other debtors	-	-
	1,300	-

4 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	-	726
Corporation tax	9,406	5,539
Other taxes and social security costs	882	612
Other creditors	9,021	-
	19,309	6,877

5 Controlling party

The company is under the full control of the director.

6 Other information

Avirdi Ltd is a private company limited by shares and incorporated in England. Its registered office is:

36 Avondale Road

Brandon

Coventry

Warwickshire

CV8 3HS

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.