

**SHIVAAY FAST FOODS LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2019 TO 30 SEPTEMBER 2020**

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P. D.

MR. DAYAKAR PATLOLA
DIRECTOR @
20 JULY 2021

Amruta

MRS. AMRUTA SAMUDRALA
DIRECTOR @
20 JULY 2021

A P Accountancy Services

8
Arrow Close
Newport
Gwent
NP20 2QY

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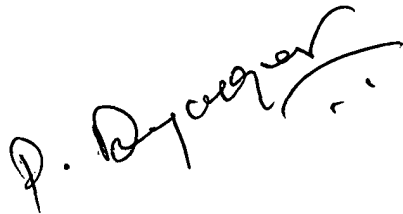
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Shivaay Fast Foods Limited
Directors' Report and Unaudited Financial Statements
For the Period 1 December 2019 to 30 September 2020

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MR. DAYAKAR PATILOLA

DIRECTOR

20 JULY 2021



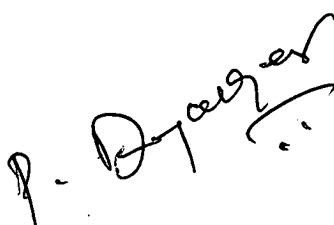
MRS. AMRUTA SAMUDRALA

DIRECTOR

20 JULY 2021

Shivaay Fast Foods Limited
Company Information
For the Period 1 December 2019 to 30 September 2020

Directors	Mr Dayaka Patola Mrs Amruta Samudrala
Company Number	10629540
Registered Office	156 Abercynon Road Abercynon R C T CF45 4ND
Accountants	A P Accountancy Services 8 Arrow Close Newport Gwent NP20 2QY


MR. DAYAKAR PATLOLA
DIRECTOR ①
20 JULY 2021


MRS. AMRUTA SAMUDRALA
DIRECTOR ②
20 JULY 2021

Shivaay Fast Foods Limited
Company No. 10629540
Directors' Report For the Period 1 December 2019 to 30 September 2020

The directors present their report and the financial statements for the period ended 30 September 2020.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the period were as follows:

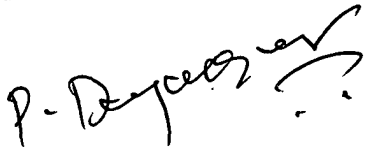
Mr Dayaka Patlola
Mrs Amruta Samudrala

Small Company Rules

This report has 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.

On behalf of the board

Mr Dayaka Patlola



Director ①
JULY
20 April 2021



MRS. AMRUTA SAMUDRALA
DIRECTOR ②
20 JULY 2021

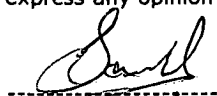
Shivaay Fast Foods Limited
Accountant's Report
For the Period 1 December 2019 to 30 September 2020

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at period ended 30 September 2020 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

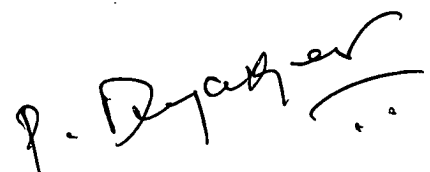


JULY

20 ~~April~~ 2021

A P Accountancy Services

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MR. DAYAKAR PATILOLA
DIRECTOR D

20 JULY 2021

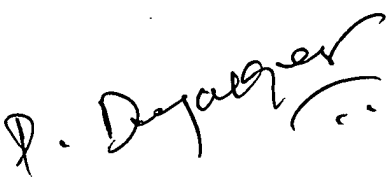

MRS. AMRUTA SAMUDRALA
DIRECTOR E

20 JULY 2021

Shivaay Fast Foods Limited
Profit and Loss Account
For the Period 1 December 2019 to 30 September 2020

	Notes	30 September 2020 £	30 November 2019 £
TURNOVER		166,811	360,855
Cost of sales		<u>(116,360)</u>	<u>(241,422)</u>
GROSS PROFIT		50,451	119,433
Administrative expenses		<u>(48,713)</u>	<u>(98,323)</u>
OPERATING PROFIT AND PROFIT BEFORE TAXATION		1,738	21,110
Tax on Profit		<u>(382)</u>	<u>(4,644)</u>
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL PERIOD		<u><u>1,356</u></u>	<u><u>16,466</u></u>

The notes on pages 7 to 9 form part of these financial statements.


 MR. DAYAKAR PATOLA
 DIRECTOR ①
 20 JULY 2021


 MRS. AMRUTA SAMUDRA
 DIRECTOR ②
 20 JULY 2021

Shivaay Fast Foods Limited
Balance Sheet
As at 30 September 2020

		30 September 2020		30 November 2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		15,000		15,000
			15,000		15,000
CURRENT ASSETS					
Stocks	4	-		8,545	
Cash at bank and in hand		4,107		14,438	
		4,107		22,983	
Creditors: Amounts Falling Due Within One Year	5	(15,822)		(16,054)	
NET CURRENT ASSETS (LIABILITIES)			(11,715)		6,929
TOTAL ASSETS LESS CURRENT LIABILITIES			3,285		21,929
NET ASSETS			3,285		21,929
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Profit and Loss Account			3,185		21,829
SHAREHOLDERS' FUNDS			3,285		21,929

P. Dayakar

MR. DAYAKAR PATLOLA

DIRECTOR

20 JULY 2021

Amruta

MRS. AMRUTA SAMUDRALA

DIRECTOR

20 JULY 2021

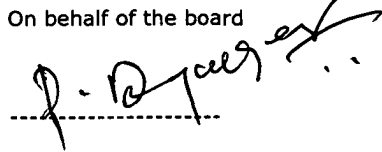
Shivaay Fast Foods Limited
Balance Sheet (continued)
As at 30 September 2020

For the period ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Dayaka Patlola

Director ①

^{JULY}
20 ~~April~~ 2021



MRS. AMRUTA SAMUDRALA

DIRECTOR ②

20 JULY 2021

The notes on pages 7 to 9 form part of these financial statements.

Shivaay Fast Foods Limited
Notes to the Financial Statements
For the Period 1 December 2019 to 30 September 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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.

1.3. 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:

Fixtures & Fittings	15%
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1.4. 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.


MR. DAYAKAR PATILOLA
DIRECTOR ①
20 JULY 2021


MRS. SAMRUTI SAMUDRALA
DIRECTOR ②
20 JULY 2021

Shivaay Fast Foods Limited
Notes to the Financial Statements (continued)
For the Period 1 December 2019 to 30 September 2020

1.5. 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 year 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.

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 asset reflects 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 or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 7 (2019: 10)

3. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 December 2019	15,000
As at 30 September 2020	15,000
Net Book Value	
As at 30 September 2020	15,000
As at 1 December 2019	15,000

4. Stocks

	30 September 2020	30 November 2019
	£	£
Stock - materials	-	8,545
	-	8,545

MR. DAYAKAR PATLOLA
 DIRECTOR ①

20 JULY 2021

MRS. AMRUTA SAMUDRALA
 DIRECTOR ②

20 JULY 2021

Shivaay Fast Foods Limited
Notes to the Financial Statements (continued)
For the Period 1 December 2019 to 30 September 2020

5. Creditors: Amounts Falling Due Within One Year

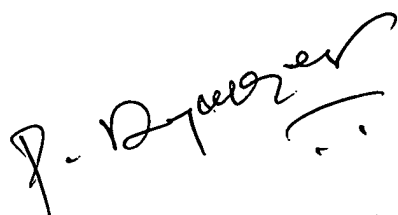
	30 September 2020	30 November 2019
	£	£
Corporation tax	5,429	6,157
Other creditors (4)	10,393	9,897
	<u>15,822</u>	<u>16,054</u>

6. Share Capital

	30 September 2020	30 November 2019
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

7. General Information

Shivaay Fast Foods Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10629540. The registered office is 156, Abercynon Road, Abercynon, R C T, CF45 4ND.


 MR. DAYAKAR PATOLA
 DIRECTOR ①
 20 JULY 2021


 MRS. AMRUTA SAMUDRALA
 DIRECTOR ②
 20 JULY 2021

Shivaay Fast Foods Limited
Trading Profit and Loss Account
For the Period 1 December 2019 to 30 September 2020

	30 September 2020		30 November 2019	
	£	£	£	£
TURNOVER				
Sales		151,333		360,855
H M R C Jrs Grant		15,478		-
		<u>166,811</u>		<u>360,855</u>
COST OF SALES				
Purchases Type B	65,548		86,694	
Wages and salaries	<u>50,812</u>		<u>154,728</u>	
		<u>(116,360)</u>		<u>(241,422)</u>
GROSS PROFIT		50,451		119,433
Administrative Expenses				
Rent	9,500		17,063	
Rates	4,186		7,475	
Light and heat	3,288		15,524	
Repairs and maintenance	3,496		10,125	
Premises insurance	634		5,065	
Hire and leasing of other assets	2,383		-	
Vehicle fuel costs	2,282		15,582	
Computer and IT repairs and maintenance	16,416		-	
Printing, postage and stationery	-		2,114	
Telecommunications and data costs	421		6,393	
Accountancy fees	1,575		1,750	
Professional fees	400		-	
Bank charges	30		8,201	
Credit card charges	2,775		7,287	
Sundry expenses	<u>1,327</u>		<u>1,744</u>	
		<u>(48,713)</u>		<u>(98,323)</u>
OPERATING PROFIT		1,738		21,110
PROFIT BEFORE TAXATION		<u>1,738</u>		<u>21,110</u>
Tax on Profit				
Corporation tax charge	<u>382</u>		<u>4,644</u>	
		<u>(382)</u>		<u>(4,644)</u>
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL PERIOD		<u>1,356</u>		<u>16,466</u>

[Signature]
MR. DAYAKAR PATLOLA
DIRECTOR
20 JULY 2021

[Signature]
MRS. AMRUTA SAMUDRALA
DIRECTOR
20 JULY 2021