

Company registration number: **SC527708**

Avighnam Ltd
Unaudited Filleted Financial Statements for the
year ended
28 February 2025

Avighnam Ltd

Report to the board of directors on the preparation of the unaudited statutory financial statements of Avighnam Ltd

Year ended 28 February 2025

As described on the statement of financial position, the Board of Directors of Avighnam Ltd are responsible for the preparation of the financial statements for the year ended 28 February 2025, which comprise the income statement, statement of financial position and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

NKA Chartered Certified Accountants

4 Lynedoch Place

Glasgow

G3 6AB

United Kingdom

Date: 11 February 2026

Avighnam Ltd

Statement of Financial Position

28 February 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Intangible assets	5	9,000	-
CURRENT ASSETS			
Debtors	6	86,740	85,171
Cash at bank and in hand		1,453	50,379
		88,193	135,550
Creditors: amounts falling due within one year	7	(20,605)	(19,832)
		67,588	115,718
Net current assets			
		76,588	115,718
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	8	(17,684)	(34,379)
		58,904	81,339
Net assets			
		58,904	81,339
CAPITAL AND RESERVES			
Called up share capital		1	1
Profit and loss account		58,903	81,338
		58,904	81,339
Shareholders funds			
		58,904	81,339

For the year ending 28 February 2025, 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

In accordance with Section 444 of the Companies Act 2006, the income statement

has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 11 February 2026, and are signed on behalf of the board by:

Jignesh Kumar Chauhan

Director

Company registration number: SC527708

Avighnam Ltd

Notes to the Financial Statements

Year ended 28 February 2025

1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in Scotland. The address of the registered office is 4 Lynedoch Place, Glasgow, G3 6AB, United Kingdom.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied.

CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

GOODWILL

Purchased goodwill arises on business acquisitions and represents the difference between the cost of acquisition and the fair values of the identifiable assets and liabilities acquired.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed five years.

4 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 1 (2024: 2.00).

5 INTANGIBLE ASSETS

	Goodwill
	£
COST	
At 29 February 2024	-
Additions	10,000
At 28 February 2025	<u>10,000</u>
AMORTISATION	
At 29 February 2024	-
Charge	1,000
At 28 February 2025	<u>1,000</u>
CARRYING AMOUNT	
At 28 February 2025	9,000
At 28 February 2024	-

6 DEBTORS

	2025	2024
	£	£
Amounts owed by group undertakings and undertakings in which the company has a participating interest	61,779	61,651
Other debtors	24,961	23,520
	<u>86,740</u>	<u>85,171</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	19,136	19,262

Trade creditors	672	570
Other creditors	797	-
	<u>20,605</u>	<u>19,832</u>

8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	17,684	34,379

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.