

**GANGOTRI LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

Gangotri Limited
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Gangotri Limited
Balance Sheet
As At 31 July 2025

Registered number: SC777521

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		6,652		3,158
			6,652		3,158
CURRENT ASSETS					
Stocks	5	1,595		625	
Cash at bank and in hand		70,609		70,870	
		72,204		71,495	
Creditors: Amounts Falling Due Within One Year	6	(80,776)		(70,989)	
NET CURRENT ASSETS (LIABILITIES)			(8,572)		506
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,920)		3,664
NET (LIABILITIES)/ASSETS			(1,920)		3,664
CAPITAL AND RESERVES					
Called up share capital	7		10		10
Profit and Loss Account			(1,930)		3,654
SHAREHOLDERS' FUNDS			(1,920)		3,664

Gangotri Limited
Balance Sheet (continued)
As At 31 July 2025

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Tenzin Chodak

Director

20/04/2026

The notes on pages 3 to 5 form part of these financial statements.

Gangotri Limited
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

Gangotri Limited is a private company, limited by shares, incorporated in Scotland, registered number SC777521 . The registered office is 19 Forest Park Road, Dundee, Angus, DD1 5NZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

2.3. 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:

Plant & Machinery	20%RB
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2.4. 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.

Gangotri Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

2.5. 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 years 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 16 (2024: 17)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 August 2024	3,947
Additions	5,070
As at 31 July 2025	<u>9,017</u>
Depreciation	
As at 1 August 2024	789
Provided during the period	1,576
As at 31 July 2025	<u>2,365</u>
Net Book Value	
As at 31 July 2025	<u>6,652</u>
As at 1 August 2024	<u>3,158</u>

5. Stocks

	2025	2024
	£	£
Materials	<u>1,595</u>	<u>625</u>

Gangotri Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	11,652	2,449
Other creditors	2,275	2,275
Taxation and social security	66,849	66,265
	<u>80,776</u>	<u>70,989</u>

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	<u>10</u>	<u>10</u>

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.