Registered number: SC803621

SARR LTD
FINANCIAL STATEMENTS
FOR THE PERIOD 19 MARCH 2024 TO 31 MARCH 2025

SARR Ltd
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SARR Ltd
Balance Sheet
As At 31 March 2025

Registered number: SC803621

	Notes	31 March 2025 £	£
CURRENT ASSETS			
Stocks	**4**	1,050	
Cash at bank and in hand		136	
		1,186	
Creditors: Amounts Falling Due Within One Year	**5**	(1,287)	
NET CURRENT ASSETS (LIABILITIES)			(101)
TOTAL ASSETS LESS CURRENT LIABILITIES			(101)
NET LIABILITIES			(101)
CAPITAL AND RESERVES			
Called up share capital	**6**		100
Profit and Loss Account			(201)
SHAREHOLDERS' FUNDS			(101)

For the period ending 31 March 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 her 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

Miss Sehrish Chaudhry

Director
08/12/2025

The notes on pages 2 to 3 form part of these financial statements.

1. General Information

SARR Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC803621 . The registered office is 43 Mansewood Road, Glasgow, G43 1TN.

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. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. 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.

2.4. 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.

3. Average Number of Employees

Average number of employees, including directors, during the period was: 1

4. Stocks

	31 March 2025
	£
Stock	1,050

5. Creditors: Amounts Falling Due Within One Year

	31 March 2025
	£
VAT	387
Accruals and deferred income	900
	1,287

6. **Share Capital**

	31 March 2025
	£
Allotted, Called up and fully paid	100

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.