

Registered number
11628034

Airan UK Ltd
Report and Accounts
31 March 2023

Airan UK Ltd
Registered number: 11628034
Directors' Report

The directors present their report and accounts for the year ended 31 March 2023.

Principal activities

The company did not undertake any business activity during the year.

Directors

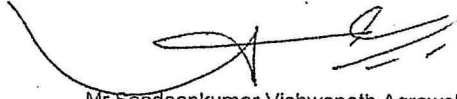
The following persons served as directors during the year:

Mr Sandeepkumar Vishwanath Agrawal

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 21 November 2023 and signed on its behalf.


Mr Sandeepkumar Vishwanath Agrawal
Director



**Airan UK Ltd
Accountants' Report**

**Accountants' report to the directors of
Airan UK Ltd**

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Kay Plus Limited
Fellow Financial Accountants

Winsor & Newton Building
Whitefriars Avenue
Harrow Weald
Middlesex
HA3 5RN

21 November 2023

Airan UK Ltd
Profit and Loss Account
for the year ended 31 March 2023

	2023 £	2022 £
Administrative expenses	(964)	(1,159)
Operating loss	<u>(964)</u>	<u>(1,159)</u>
Loss before taxation	(964)	(1,159)
Tax on loss	-	-
Loss for the financial year	<u>(964)</u>	<u>(1,159)</u>

Airan UK Ltd
Registered number: 11628034
Balance Sheet
as at 31 March 2023

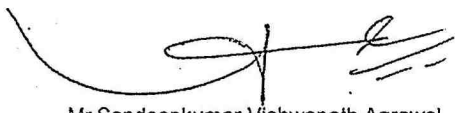
	Notes	2023 £	2022 £
Current assets			
Debtors	3	175	263
Creditors: amounts falling due within one year	4	(2,298)	(1,422)
Net current liabilities		<u>(2,123)</u>	<u>(1,159)</u>
Net liabilities		<u>(2,123)</u>	<u>(1,159)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(2,223)	(1,259)
Shareholders' funds		<u>(2,123)</u>	<u>(1,159)</u>

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 Sandeepkumar Vishwanath Agrawal
Director
Approved by the board on 21 November 2023



Airan UK Ltd
Statement of Changes in Equity
for the year ended 31 March 2023

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2021	100	-	-	(100)	-
Loss for the financial year				(1,159)	(1,159)
At 31 March 2022	<u>100</u>	<u>-</u>	<u>-</u>	<u>(1,259)</u>	<u>(1,159)</u>
At 1 April 2022	100	-	-	(1,259)	(1,159)
Loss for the financial year				(964)	(964)
At 31 March 2023	<u>100</u>	<u>-</u>	<u>-</u>	<u>(2,223)</u>	<u>(2,123)</u>

Airan UK Ltd
Notes to the Accounts
for the year ended 31 March 2023

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.

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.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Airan UK Ltd
Notes to the Accounts
for the year ended 31 March 2023

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>
3 Debtors	2023	2022
	£	£
Other debtors	<u>175</u>	<u>263</u>
4 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	1,422	984
Other creditors	876	438
	<u>2,298</u>	<u>1,422</u>

5 Controlling party

Airan Limited, A Public Limited company Registered in India is the ultimate controlling party by virtue of holding entire share capital.

6 Other information

Airan UK Ltd is a private company limited by shares and incorporated in England. Its registered office is:
66 Clewer Crescent
Harrow
HA3 5PZ

Airan UK Ltd
Detailed profit and loss account
for the year ended 31 March 2023
This schedule does not form part of the statutory accounts

	2023 £	2022 £
Administrative expenses	(964)	(1,159)
Operating loss	<u>(964)</u>	<u>(1,159)</u>
Loss before tax	<u>(964)</u>	<u>(1,159)</u>

Airan UK Ltd
Detailed profit and loss account
for the year ended 31 March 2023
This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Administrative expenses		
Legal and professional costs:		
Accountancy fees	330	630
Preliminary Exp	88	175
Other legal and professional	546	354
	<u>964</u>	<u>1,159</u>
	<u>964</u>	<u>1,159</u>