

**AL-FAROOQ INTERNATIONAL LIMITED**  
**FILLETED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2019**

**AL-FAROOQ INTERNATIONAL LIMITED**  
**FILLETED ACCOUNTS**  
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**AL-FAROOQ INTERNATIONAL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2019**

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|                          |  |
|--------------------------|--|
| <b>Director</b>          | Farooq Mulla   |
| <b>Secretary</b>         | Sajeda Mulla   |
| <b>Company Number</b>    | 04721504 (England and Wales)   |
| <b>Registered Office</b> | 68 Asfordby Street<br>Leicester<br>LE5 3QG   |
| <b>Accountants</b>       | YP Finance<br>Hawthorne House<br>17A Hawthorne Drive<br>Leicester<br>Leicestershire<br>LE5 6DL |

**AL-FAROOQ INTERNATIONAL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2019**

|  | Notes | 2019<br>£       | 2018<br>£       |
|--|-------|-----------------|-----------------|
| <b>Fixed assets</b>  |       |                 |                 |
| Tangible assets  | 4     | 1,561           | 1,895           |
| <b>Current assets</b>  |       |                 |                 |
| Inventories  | 5     | 15,000          | 15,000          |
| Cash at bank and in hand                                       |       | 3,142           | 10,620          |
|  |       | <u>18,142</u>   | <u>25,620</u>   |
| <b>Creditors: amounts falling due within one year</b>          | 6     | (2,266)         | (2,266)         |
| <b>Net current assets</b>                                      |       | <u>15,876</u>   | <u>23,354</u>   |
| <b>Total assets less current liabilities</b>                   |       | 17,437          | 25,249          |
| <b>Creditors: amounts falling due after more than one year</b> | 7     | (32,461)        | (38,551)        |
| <b>Net liabilities</b>   |       | <u>(15,024)</u> | <u>(13,302)</u> |
| <b>Capital and reserves</b>                                    |       |                 |                 |
| Called up share capital  | 8     | 250             | 250             |
| Profit and loss account  |       | (15,274)        | (13,552)        |
| <b>Shareholders' funds</b>                                     |       | <u>(15,024)</u> | <u>(13,302)</u> |

For the year ending 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 22 January 2020.

Farooq Mulla  
Director

Company Registration No. 04721504

**AL-FAROOQ INTERNATIONAL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2019**

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**1 Statutory information**

Al-Farooq International Limited is a private company, limited by shares, registered in England and Wales, registration number 04721504. The registered office is 68 Asfordby Street, Leicester, LE5 3QG.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

|                     |                         |
|---------------------|-------------------------|
| Fixtures & fittings | 15% on reducing balance |
|---------------------|-------------------------|

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**AL-FAROOQ INTERNATIONAL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2019**

**4 Tangible fixed assets**

|                          | <b>Fixtures &amp; fittings<br/>£</b> |
|--------------------------|--------------------------------------|
| <b>Cost or valuation</b> | At cost                              |
| At 1 May 2018            | 13,156                               |
| At 30 April 2019         | 13,156                               |
| <b>Depreciation</b>      |                                      |
| At 1 May 2018            | 11,261                               |
| Charge for the year      | 334                                  |
| At 30 April 2019         | 11,595                               |
| <b>Net book value</b>    |                                      |
| At 30 April 2019         | 1,561                                |
| At 30 April 2018         | 1,895                                |

**5 Inventories**

|                | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|----------------|-------------------|-------------------|
| Finished goods | 15,000            | 15,000            |
|                | 15,000            | 15,000            |

**6 Creditors: amounts falling due within one year**

|          | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|----------|-------------------|-------------------|
| Accruals | 2,266             | 2,266             |

**7 Creditors: amounts falling due after more than one year**

|                 | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|-----------------|-------------------|-------------------|
| Other creditors | 32,461            | 38,551            |

**8 Share capital**

|   | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|---|-------------------|-------------------|
| Allotted, called up and fully paid:<br>250 Ordinary shares of £1 each | 250               | 250               |

**9 Average number of employees**

During the year the average number of employees was 2 (2018: 2).

