

Registered number  
10373918

RAIHANA & CO LTD  
Amendment  
Report and Accounts

30 September 2019

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**RAIHANA & CO LTD**  
**Report and accounts**  
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**RAIHANA & CO LTD**  
**Company Information**

**Directors**

Raihana Mohammed

**Shareholders**

Raihana Mohammed (100%)

**Accountants**

AACSL ACCOUNTANTS LTD

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS

**Registered office**

10 Camelia Court

Conifer Close

Essex

England

CO4 3PG

**Registered number**

10373918

**RAIHANA & CO LTD****Registered number: 10373918****Directors' Report**

The directors present their report and accounts for the year ended 30 September 2019.

**Principal activities**

The company's principal activity during the year continued to be Retail sale via mail order houses or via Internet, Other letting and operating of own or leased real estate and Other human health

**Directors**

The following persons served as directors during the year:

Raihana Mohammed

**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 25 September 2020 and signed on its behalf.



Raihana Mohammed  
Director

## **RAIHANA & CO LTD**

### **Report to the directors on the preparation of the unaudited statutory accounts of RAIHANA & CO LTD for the year ended 30 September 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of RAIHANA & CO LTD for the year ended 30 September 2019 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.



AACSL ACCOUNTANTS LTD  
Chartered Certified Accountants  
1st Floor  
North Westgate House  
Harlow  
Essex  
CM20 1YS

25 September 2020

**RAIHANA & CO LTD**  
**Profit and Loss Account**  
**for the year ended 30 September 2019**

	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
<b>Turnover</b>	9,086	-
<b>Cost of sales</b>	-	-
<b>Gross profit</b>	<u>9,086</u>	<u>-</u>
<b>Administrative expenses</b>	(24,957)	(25,194)
<b>Operating loss</b>	<u>(15,871)</u>	<u>(25,194)</u>
<b>Loss before taxation</b>	<u>(15,871)</u>	<u>(25,194)</u>
<b>Tax on loss</b>	-	-
<b>Loss for the financial year</b>	<u>(15,871)</u>	<u>(25,194)</u>

**RAIHANA & CO LTD****Registered number:** 10373918**Balance Sheet****as at 30 September 2019**

	Notes	2019 £	2018 £
<b>Current assets</b>			
Cash at bank and in hand	2	12	12
		<u>2</u>	<u>12</u>
<b>Creditors: amounts falling due within one year</b>	3	(41,066)	(25,205)
<b>Net current liabilities</b>		<u>(41,064)</u>	<u>(25,193)</u>
<b>Total assets less current liabilities</b>		<u>(41,064)</u>	<u>(25,193)</u>
<b>Net liabilities</b>		<u>(41,064)</u>	<u>(25,193)</u>
<b>Capital and reserves</b>			
Called up share capital	1	1	1
Profit and loss account		(41,065)	(25,194)
<b>Shareholders' funds</b>		<u>(41,064)</u>	<u>(25,193)</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.

*Raihana Mohammed*

Raihana Mohammed

Director

Approved by the board on 25 September 2020

**RAIHANA & CO LTD**  
**Statement of Changes in Equity**  
**for the year ended 30 September 2019**

	<b>Share capital</b>	<b>Profit and loss account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 October 2018</b>	1	(25,194)	(25,193)
Loss for the financial year		(15,871)	(15,871)
Total comprehensive income for the financial year	<u>-</u>	<u>(15,871)</u>	<u>(15,871)</u>
Dividends		-	-
<b>At 30 September 2019</b>	<u>1</u>	<u>(41,065)</u>	<u>(41,064)</u>



**RAIHANA & CO LTD**  
**Notes to the Accounts**  
**for the year ended 30 September 2019**

**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.

***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.

**2 Employees**

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>-</u>

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>41,066</u>	<u>25,205</u>
	<u>41,066</u>	<u>25,205</u>

**RAIHANA & CO LTD**  
**Detailed profit and loss account**  
**for the year ended 30 September 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	9,086	-
Cost of sales	-	-
<b>Gross profit</b>	<u>9,086</u>	<u>-</u>
Administrative expenses	(24,957)	(25,194)
<b>Operating loss</b>	<u>(15,871)</u>	<u>(25,194)</u>
<b>Loss before tax</b>	<u>(15,871)</u>	<u>(25,194)</u>

**RAIHANA & CO LTD**  
**Detailed profit and loss account**  
**for the year ended 30 September 2019**

	2019 £	2018 £
<b>Sales</b>		
Sales	9,086	-
	<u>9,086</u>	<u>-</u>
<b>Administrative expenses</b>		
Employee costs:		
Staff training and welfare	3,571	860
Travel and subsistence	15,751	18,000
	<u>19,322</u>	<u>18,860</u>
Premises costs:		
Use of home	3,000	3,000
	<u>3,000</u>	<u>3,000</u>
General administrative expenses:		
Telephone and fax	1,351	420
Stationery and printing	142	22
Equipment expensed	792	592
	<u>2,285</u>	<u>1,034</u>
Legal and professional costs:		
Accountancy fees	350	300
Other legal and professional	-	2,000
	<u>350</u>	<u>2,300</u>
	<u>24,957</u>	<u>25,194</u>