

**MUHAMMAD RAYYAN LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**Muhammad Rayyan Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 28 February 2022**

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**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—4

**Muhammad Rayyan Ltd**  
**Balance Sheet**  
**As at 28 February 2022**

Registered number: 11813458

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		26,000		39,000
Tangible Assets	<b>4</b>		6,800		8,500
			32,800		47,500
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	-		3,879	
Cash at bank and in hand		445		41,148	
		445		45,027	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(91,092 )		(119,331 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(90,647 )		(74,304 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(57,847 )		(26,804 )
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		(49,483 )		(50,000 )
<b>NET LIABILITIES</b>			(107,330 )		(76,804 )
Profit and Loss Account			(107,330 )		(76,804 )
<b>SHAREHOLDERS' FUNDS</b>			(107,330)		(76,804)

**Muhammad Rayyan Ltd**  
**Balance Sheet (continued)**  
**As at 28 February 2022**

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For the year ending 28 February 2022 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.

The financial statements were approved by the board of directors on 1 November 2022 and were signed on its behalf by:

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Mr Przemyslaw Lukasz KOZLOWSKI

Director

The notes on pages 3 to 4 form part of these financial statements.

**Muhammad Rayyan Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 28 February 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. 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.

**1.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are .... It is amortised to profit and loss account over its estimated economic life of .... years.

**1.4. 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:

Motor Vehicles	20% Reducing balance
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**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 3 (2021: 5)

**3. Intangible Assets**

	<b>Other £</b>
<b>Cost</b>	
As at 1 March 2021	65,000
As at 28 February 2022	<u>65,000</u>
<b>Amortisation</b>	
As at 1 March 2021	26,000
Provided during the period	<u>13,000</u>
As at 28 February 2022	<u>39,000</u>
<b>Net Book Value</b>	
As at 28 February 2022	<u>26,000</u>
As at 1 March 2021	<u>39,000</u>

**Muhammad Rayyan Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 February 2022**

**4. Tangible Assets**

	<b>Motor Vehicles</b>
	<b>£</b>
<b>Cost</b>	
As at 1 March 2021	10,000
As at 28 February 2022	10,000
<b>Depreciation</b>	
As at 1 March 2021	1,500
Provided during the period	1,700
As at 28 February 2022	3,200
<b>Net Book Value</b>	
As at 28 February 2022	6,800
As at 1 March 2021	8,500

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
VAT refundable	-	3,879
	-	3,879

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	46	32
VAT	311	-
Accruals and deferred income	450	450
Director's loan account	90,285	118,849
	91,092	119,331

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	49,483	50,000
	49,483	50,000

**8. General Information**

Muhammad Rayyan Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11813458 . The registered office is 114 Draycott Close, London, NW2 1UW.

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.