

COMPANY REGISTRATION NUMBER 05445357

**A M QUALITY HALAL MEAT LTD**  
**ABBREVIATED ACCOUNTS**  
**31 AUGUST 2015**

**ARIF MALIDA**

Chartered Accountants  
66 Moyser Road  
London  
SW16 6SQ

SATURDAY



A16 \*A4KNWRER\* 21/11/2015 #89  
COMPANIES HOUSE

# **A M QUALITY HALAL MEAT LTD**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 AUGUST 2015**

<b>CONTENTS</b>	<b>PAGE</b>
Abbreviated balance sheet	<b>1</b>
Notes to the abbreviated accounts	<b>2</b>

# A M QUALITY HALAL MEAT LTD

## ABBREVIATED BALANCE SHEET

31 AUGUST 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		30,000	30,000
Tangible assets		<u>112,023</u>	<u>103,305</u>
		<b>142,023</b>	<b>133,305</b>
<b>CURRENT ASSETS</b>			
Stocks		700	750
Debtors		978	1,459
Cash at bank and in hand		<u>60,866</u>	<u>57,798</u>
		<b>62,544</b>	<b>60,007</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u><b>115,310</b></u>	<u><b>129,481</b></u>
<b>NET CURRENT LIABILITIES</b>		<b>(52,766)</b>	<b>(69,474)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>89,257</b></u>	<u><b>63,831</b></u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	2	2
Profit and loss account		<u>89,255</u>	<u>63,829</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>89,257</b></u>	<u><b>63,831</b></u>

For the year ended 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on ....., and are signed on their behalf by:

A. Mahmood 19/11/2015  
MR ADEES MAHMOOD

Company Registration Number: 05445357

The notes on pages 2 to 4 form part of these abbreviated accounts.

**A M QUALITY HALAL MEAT LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2015**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

**Goodwill**

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. Useful economic lives are reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised life shall not exceed 20 years from the date of acquisition. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**A M QUALITY HALAL MEAT LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2015**

**1. ACCOUNTING POLICIES** *(continued)*

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**Compound instruments**

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

**A M QUALITY HALAL MEAT LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2015**

**2. FIXED ASSETS**

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 September 2014	30,000	103,305	133,305
Additions	—	8,718	8,718
<b>At 31 August 2015</b>	<u>30,000</u>	<u>112,023</u>	<u>142,023</u>
<b>DEPRECIATION</b>	<u>—</u>	<u>—</u>	<u>—</u>
<b>NET BOOK VALUE</b>			
<b>At 31 August 2015</b>	<u>30,000</u>	<u>112,023</u>	<u>142,023</u>
At 31 August 2014	<u>30,000</u>	<u>103,305</u>	<u>133,305</u>

**3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>