

Company Registration No. 05908802 (England and Wales)

THE UMMAH SHOP LIMITED
ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2014

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THE UMMAH SHOP LIMITED

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THE UMMAH SHOP LIMITED

INDEPENDENT AUDITORS' REPORT TO THE UMMAH SHOP LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of The Ummah Shop Limited for the year ended 30 November 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors

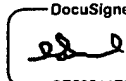
The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

DocuSigned by:



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Stuart Stead (Senior Statutory Auditor)
for and on behalf of Cowgill Holloway LLP

25 August 2015 | 9:11 AM GMT

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Chartered Accountants
Statutory Auditor

Regency House
45-53 Chorley New Road
Bolton
BL1 4QR

THE UMMAH SHOP LIMITED

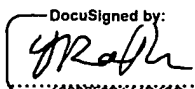
ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		20,100		23,647
Current assets					
Stocks		68,274		57,541	
Debtors		2,209		1,481	
Cash at bank and in hand		31,478		22,109	
		<u>101,961</u>		<u>81,131</u>	
Creditors: amounts falling due within one year		<u>(5,844)</u>		<u>(6,435)</u>	
Net current assets			96,117		74,696
Total assets less current liabilities			116,217		98,343
Creditors: amounts falling due after more than one year			(131,851)		(133,602)
			<u>(15,634)</u>		<u>(35,259)</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			(15,734)		(35,359)
Shareholders' funds			<u>(15,634)</u>		<u>(35,259)</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 25 August 2015 | 9:09 AM GMT

DocuSigned by:

 Y Raja
 Director

Company Registration No. 05908802

THE UMMAH SHOP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2014

1 Accounting policies

1.1 Accounting convention

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

The company has net liabilities of £15,634 at the balance sheet date. The financial statements have been prepared on the going concern basis. The company is supported by its parent, the Amanat Charity Trust, to whom it owes £131,851 at the balance sheet date. The director has received assurances from the trustees of the Amanat Charity Trust that it will continue to support the company.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Deferred taxation

Deferred taxation is recognised in respect of all timing differences which have originated but not reversed at the balance sheet date. Timing differences are differences between taxable profits and the results as stated in the financial statements which arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised for tax purposes.

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued asset and the resulting gain or loss has been recognised in the financial statements. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged to tax only if and when the replacement assets are sold.

Deferred tax is measured at the average tax rates which are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws which have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

THE UMMAH SHOP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2014

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 December 2013 & at 30 November 2014	11,000	61,598	72,598
Depreciation			
At 1 December 2013	11,000	37,951	48,951
Charge for the year	-	3,547	3,547
At 30 November 2014	11,000	41,498	52,498
Net book value			
At 30 November 2014	-	20,100	20,100
At 30 November 2013	-	23,647	23,647

3 Share capital

	2014 £	2013 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

4 Ultimate parent company

This company's ultimate parent is the Amanat Charity Trust, a charity registered in England and Wales.