

**ABRAR INTERNATIONAL LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**ABRAR INTERNATIONAL LTD**  
**UNAUDITED ACCOUNTS**  
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**ABRAR INTERNATIONAL LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>Director</b>	Mohamad Firas Alrawi
<b>Company Number</b>	06406236 (England and Wales)
<b>Registered Office</b>	81 LINGFIELD GARTH LEEDS WEST YORKSHIRE LS17 7HE ENGLAND

**ABRAR INTERNATIONAL LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	804	804
<b>Current assets</b>			
Inventories		63,042	48,726
Debtors	<u>5</u>	1	1
Cash at bank and in hand		1,786	1,349
		<u>64,829</u>	<u>50,076</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(70,230)	(52,990)
<b>Net current liabilities</b>		<u>(5,401)</u>	<u>(2,914)</u>
<b>Net liabilities</b>		<u>(4,597)</u>	<u>(2,110)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(4,598)	(2,111)
<b>Shareholders' funds</b>		<u>(4,597)</u>	<u>(2,110)</u>

For the year ending 31 December 2021 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.

The financial statements were approved by the Board and authorised for issue on 15 September 2022 and were signed on its behalf by

Mohamad Firas Alrawi  
Director

Company Registration No. 06406236

**ABRAR INTERNATIONAL LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Statutory information**

Abrar International Ltd is a private company, limited by shares, registered in England and Wales, registration number 06406236. The registered office is 81 LINGFIELD GARTH, LEEDS, WEST YORKSHIRE, LS17 7HE, ENGLAND.

**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:

***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.

***Trading activities are***

agents involved in the sale of a variety of goods

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**4 Tangible fixed assets**

	<b>Motor vehicles</b>
	<b>£</b>
<b>Cost or valuation</b>	At cost
At 1 January 2021	5,500
At 31 December 2021	5,500
<b>Depreciation</b>	
At 1 January 2021	4,696
At 31 December 2021	4,696
<b>Net book value</b>	
At 31 December 2021	804
At 31 December 2020	804

**5 Debtors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	1	1

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	24,355	-
Other creditors	45,875	52,990
	70,230	52,990

**7 Average number of employees**

During the year the average number of employees was 1 (2020: 1).

