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**HADIBOUKDIR LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**HADIBOUKDIR LIMITED**  
**REGISTERED NUMBER: 12364098**

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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

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|  | Note | 2021<br>£         | 2020<br>£           |
|--|------|-------------------|---------------------|
| <b>Fixed assets</b>                            |      |                   |                     |
| Tangible assets                                | 5    | 1,409             | 2,113               |
|  |      | <u>1,409</u>      | <u>2,113</u>        |
| <b>Current assets</b>                          |      |                   |                     |
| Cash at bank and in hand                       | 6    | 424               | 3,809               |
|  |      | <u>424</u>        | <u>3,809</u>        |
| Creditors: amounts falling due within one year | 7    | (1,120)           | (4,560)             |
|  |      | <u>(696)</u>      | <u>(751)</u>        |
| <b>Net current liabilities</b>                 |      | <u>(696)</u>      | <u>(751)</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>713</u>        | <u>1,362</u>        |
| <b>Net assets</b>                              |      | <u><u>713</u></u> | <u><u>1,362</u></u> |
| <b>Capital and reserves</b>                    |      |                   |                     |
| Called up share capital                        |      | 100               | 100                 |
| Profit and loss account                        |      | 613               | 1,262               |
|  |      | <u>713</u>        | <u>1,362</u>        |

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**HADIBOUKDIR LIMITED**  
**REGISTERED NUMBER: 12364098**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 21 December 2022.

**Abdelhadi Boukdir**  
Director

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. General information**

Hadiboukdir Limited is a private limited company incorporated in England and Wales, registration number 12364098. The registered office is 30 Orange Street, London WC2H 7HF.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                     |   |     |
|---------------------|---|-----|
| Plant and machinery | - |     |
| Office equipment    | - | 25% |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.5 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.6 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.7 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2.8 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

3. **Judgments in applying accounting policies and key sources of estimation uncertainty**

In the application of the company's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily ascertainable from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual outcomes may differ from these estimates.

The estimates and underlying assumptions are reviewed on a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

4. **Employees**

The average monthly number of employees, including directors, during the year was 1 (2020 - 1).

5. **Tangible fixed assets**

|                                     | office<br>equipment<br>£ |
|-------------------------------------|--------------------------|
| <b>Cost or valuation</b>            |                          |
| At 1 January 2021                   | 2,817                    |
| At 31 December 2021                 | <u>2,817</u>             |
| <b>Depreciation</b>                 |                          |
| At 1 January 2021                   | 704                      |
| Charge for the year on owned assets | 704                      |
| At 31 December 2021                 | <u>1,408</u>             |
| <b>Net book value</b>               |                          |
| At 31 December 2021                 | <u>1,409</u>             |
| <b>At 31 December 2020</b>          | <u>2,113</u>             |

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HADIBOUKDIR LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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6. Cash and cash equivalents

|                          | 2021       | 2020         |
|--------------------------|------------|--------------|
|                          | £          | £            |
| Cash at bank and in hand | 424        | 3,809        |
|                          | <u>424</u> | <u>3,809</u> |

7. Creditors: Amounts falling due within one year

|                              | 2021         | 2020         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Corporation tax              | 17           | 4,005        |
| Other creditors              | 1,103        | -            |
| Accruals and deferred income | -            | 555          |
|                              | <u>1,120</u> | <u>4,560</u> |

8. Controlling party

In the opinion of the director the ultimate controlling party is A Boukdir by virtue of holding 100% of the share capital.

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.