

**REGISTERED NUMBER: 03075425 (England and Wales)**

**Financial Statements for the Year Ended 31 August 2018**

**for**

**Rupek Limited**

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**for the Year Ended 31 August 2018**

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**Rupek Limited**  
**Company Information**  
**for the Year Ended 31 August 2018**

**DIRECTOR:** Mr Kishor Ragha

**SECRETARY:** Mrs Geeta Ragha

**REGISTERED OFFICE:** 144-146 Kings Cross Road  
London  
WC1X 9DU

**REGISTERED NUMBER:** 03075425 (England and Wales)

**Statement of Financial Position**  
**31 August 2018**

	Notes	31.8.18 £	£	31.8.17 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		1		1
Tangible assets	5		<u>37,796</u>		<u>46,526</u>
			<u>37,797</u>		<u>46,527</u>
<b>CURRENT ASSETS</b>					
Stocks	6	50,670		51,458	
Debtors	7	1,498,652		1,471,289	
Cash at bank and in hand		<u>27,271</u>		<u>41,239</u>	
		<u>1,576,593</u>		<u>1,563,986</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>362,802</u>		<u>337,340</u>	
<b>NET CURRENT ASSETS</b>			<u>1,213,791</u>		<u>1,226,646</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,251,588</u>		<u>1,273,173</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings	10		<u>1,251,488</u>		<u>1,273,073</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,251,588</u>		<u>1,273,173</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**Rupek Limited (Registered number: 03075425)**

**Statement of Financial Position - continued**

**31 August 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 29 May 2019 and were signed by:

Mr Kishor Ragha - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2018**

**1. STATUTORY INFORMATION**

Rupek Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance

**Stocks**

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

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2017 - 3).

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2018**

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill £</b>
<b>COST</b>	
At 1 September 2017 and 31 August 2018	<u>85,000</u>
<b>AMORTISATION</b>	
At 1 September 2017 and 31 August 2018	<u>84,999</u>
<b>NET BOOK VALUE</b>	
At 31 August 2018	<u>1</u>
At 31 August 2017	<u>1</u>

**5. TANGIBLE FIXED ASSETS**

	<b>Short leasehold £</b>	<b>Office equipment £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 September 2017	11,527	10,624	154,059	176,210
Additions	<u>-</u>	<u>849</u>	<u>-</u>	<u>849</u>
At 31 August 2018	<u>11,527</u>	<u>11,473</u>	<u>154,059</u>	<u>177,059</u>
<b>DEPRECIATION</b>				
At 1 September 2017	11,527	9,384	108,773	129,684
Charge for year	<u>-</u>	<u>522</u>	<u>9,057</u>	<u>9,579</u>
At 31 August 2018	<u>11,527</u>	<u>9,906</u>	<u>117,830</u>	<u>139,263</u>
<b>NET BOOK VALUE</b>				
At 31 August 2018	<u>-</u>	<u>1,567</u>	<u>36,229</u>	<u>37,796</u>
At 31 August 2017	<u>-</u>	<u>1,240</u>	<u>45,286</u>	<u>46,526</u>

**6. STOCKS**

	<b>31.8.18 £</b>	<b>31.8.17 £</b>
Stocks	<u>50,670</u>	<u>51,458</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2018**

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				<b>31.8.18</b>	<b>31.8.17</b>
				<b>£</b>	<b>£</b>
Trade debtors				<b>76,681</b>	101,105
Amount owed from associate company				<b>1,408,773</b>	1,355,773
Value Added Tax				<b>13,198</b>	14,411
				<b><u>1,498,652</u></b>	<b><u>1,471,289</u></b>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				<b>31.8.18</b>	<b>31.8.17</b>
				<b>£</b>	<b>£</b>
Trade creditors				<b>122,632</b>	120,067
Dividend payable				<b>40,000</b>	40,000
Corporation Tax				<b>5,483</b>	13,415
Social security and other taxes				<b>4,373</b>	3,780
Directors' current accounts				<b>183,314</b>	153,078
Accrued expenses				<b>7,000</b>	7,000
				<b><u>362,802</u></b>	<b><u>337,340</u></b>
<b>9. CALLED UP SHARE CAPITAL</b>					
Allotted, issued and fully paid:					
Number:	Class:	Nominal value:		<b>31.8.18</b>	<b>31.8.17</b>
				<b>£</b>	<b>£</b>
100	Ordinary	£1		<b><u>100</u></b>	<b><u>100</u></b>
<b>10. RESERVES</b>					<b>Retained earnings</b>
					<b>£</b>
At 1 September 2017					<b>1,273,073</b>
Profit for the year					<b>18,415</b>
Dividends					<b><u>(40,000)</u></b>
At 31 August 2018					<b><u>1,251,488</u></b>



**11. RELATED PARTY DISCLOSURES**

The company is under the immediate control of Mr. K Ragha, who is personally interested in 50% (2017:50%) of the company's issued share capital.

At the balance sheet date, the amount due from associate company as shown in Note 8 represents Rupek Investments Limited, is controlled by Mr K Ragha and family.

Management fees of £60,000 (2017: £60,000) were charged to Rupek Limited by Rupek Investment Limited.

**Rupek Limited**

**Report of the Accountants to the Director of**  
**Rupek Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Director's Report are not required to be filed with the Registrar of Companies.**

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 August 2018 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Date: .....

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.