

Registered Number 04259821

KAPPA DELTA LIMITED

Abbreviated Accounts

31 July 2016

Abbreviated Balance Sheet as at 31 July 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	11,986	5,767
		<u>11,986</u>	<u>5,767</u>
Current assets			
Debtors		192	3,251
Cash at bank and in hand		13,546	9,348
		<u>13,738</u>	<u>12,599</u>
Creditors: amounts falling due within one year		<u>(22,539)</u>	<u>(14,761)</u>
Net current assets (liabilities)		<u>(8,801)</u>	<u>(2,162)</u>
Total assets less current liabilities		<u>3,185</u>	<u>3,605</u>
Total net assets (liabilities)		<u>3,185</u>	<u>3,605</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		3,085	3,505
Shareholders' funds		<u>3,185</u>	<u>3,605</u>

- For the year ending 31 July 2016 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 May 2017

And signed on their behalf by:

F R Ahmed, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

Turnover represents the value, net of value added tax and discounts, of consultancy services provided to customers.

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment and motor vehicles at 20% reducing balance.

Other accounting policies**Stocks**

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
At 1 August 2015	10,218
Additions	11,270
Disposals	(4,635)
Revaluations	-
Transfers	-
At 31 July 2016	<u>16,853</u>
Depreciation	

At 1 August 2015	4,451
Charge for the year	1,317
On disposals	(901)
At 31 July 2016	<u>4,867</u>
Net book values	
At 31 July 2016	<u>11,986</u>
At 31 July 2015	<u>5,767</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
100 Ordinary shares of £1 each	100	100

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