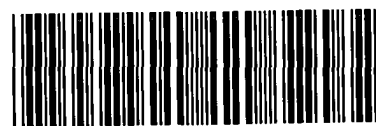


**RUPERT PAUL LIMITED**  
**FILLETED UNAUDITED FINANCIAL STATEMENTS**  
**30 MARCH 2018**

THURSDAY



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20/12/2018  
COMPANIES HOUSE

**RUPERT PAUL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

**30 MARCH 2018**

	Note	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		–		410
<b>CURRENT ASSETS</b>					
Debtors	6	2,952		5,406	
Cash at bank and in hand		1,194		1,585	
		<u>4,146</u>		<u>6,991</u>	
<b>CREDITORS: amounts falling due within one year</b>	7	<u>3,423</u>		<u>10,721</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>723</u>		<u>(3,730)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>723</u>		<u>(3,320)</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>723</u>		<u>(3,320)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital fully paid			1,000		1,000
Profit and loss account			<u>(277)</u>		<u>(4,320)</u>
<b>SHAREHOLDERS FUNDS/(DEFICIT)</b>			<u>723</u>		<u>(3,320)</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position  
continues on the following page.  
The notes on pages 3 to 5 form part of these financial statements.

**RUPERT PAUL LIMITED**

**STATEMENT OF FINANCIAL POSITION** *(continued)*

**30 MARCH 2018**

These financial statements were approved by the board of directors and authorised for issue on 12 December 2018, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to be 'Mr R. Paul', written over a horizontal line.

Mr R. Paul  
Director

Company registration number: 04559577

# **RUPERT PAUL LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 30 MARCH 2018**

#### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 4 South Bridge, Oundle, Peterborough, PE8 4DH.

#### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. ACCOUNTING POLICIES**

##### **Basis of preparation**

The financial statements have been prepared on a break-up basis as the company has ceased to trade in accordance with FRS 102.

The comparative figures have been prepared on a going-concern basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

##### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# **RUPERT PAUL LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **YEAR ENDED 30 MARCH 2018**

#### **3. ACCOUNTING POLICIES (continued)**

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% reducing balance
Office Equipment	- 25% reducing balance

#### **4. EMPLOYEE NUMBERS**

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

#### **5. TANGIBLE ASSETS**

	Fixtures and fittings £	Computer Equipment £	Total £
<b>Cost</b>			
At 31 March 2017	3,532	4,880	8,412
Disposals	(3,532)	(4,880)	(8,412)
<b>At 30 March 2018</b>	<u>—</u>	<u>—</u>	<u>—</u>
<b>Depreciation</b>			
At 31 March 2017	3,122	4,880	8,002
Disposals	(3,122)	(4,880)	(8,002)
<b>At 30 March 2018</b>	<u>—</u>	<u>—</u>	<u>—</u>
<b>Carrying amount</b>			
<b>At 30 March 2018</b>	<u>—</u>	<u>—</u>	<u>—</u>
At 30 March 2017	<u>410</u>	<u>—</u>	<u>410</u>

#### **6. DEBTORS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,952	4,036
Other debtors	—	1,370
	<u>2,952</u>	<u>5,406</u>

# **RUPERT PAUL LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **YEAR ENDED 30 MARCH 2018**

#### **7. CREDITORS: amounts falling due within one year**

	<b>2018</b>	2017
	£	£
Corporation tax	1,057	7,348
Social security and other taxes	1,319	1,820
Other creditors	1,047	1,553
	<u>3,423</u>	<u>10,721</u>

#### **8. OPERATING LEASES**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2018</b>	2017
	£	£
Not later than 1 year	—	2,400
	<u>—</u>	<u>2,400</u>

#### **9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the year the directors entered into the following advances and credits with the company:

	<b>2018</b>			
	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	Balance outstanding
	£	£	£	£
Mr R Paul	<u>1,370</u>	<u>4,610</u>	<u>(5,390)</u>	<u>590</u>

	<b>2017</b>			
	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	Balance outstanding
	£	£	£	£
Mr R Paul	<u>(2,482)</u>	<u>8,798</u>	<u>(4,946)</u>	<u>1,370</u>