

Registered number  
04720721

Kadaba Rajkumar Limited

Filleted Accounts

31 March 2018

**Kadaba Rajkumar Limited****Registered number:** 04720721**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	9,889	558,964
<b>Current assets</b>			
Investments held as current assets	4	35,233	2,000
Cash at bank and in hand		784,417	246,397
		<b>819,650</b>	<b>248,397</b>
<b>Creditors: amounts falling due within one year</b>	5	(91,683)	(129,921)
<b>Net current assets</b>		<b>727,967</b>	<b>118,476</b>
<b>Total assets less current liabilities</b>		<b>737,856</b>	<b>677,440</b>
<b>Provisions for liabilities</b>		(1,865)	(1,775)
<b>Net assets</b>		<b>735,991</b>	<b>675,665</b>
<b>Capital and reserves</b>			
Called up share capital		1,150	1,150
Profit and loss account		734,841	674,515
<b>Shareholders' funds</b>		<b>735,991</b>	<b>675,665</b>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr K N Rajkumar  
Director



**Kadaba Rajkumar Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Instruments and equipment	15% reducing balance
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***Investments***

Investment properties and unlisted investments are measured at fair value on a year-by-year basis. Changes in fair value are recognised in the profit and loss account as unrealised gains or losses but are ineffective for both corporation tax and deferred tax purposes. Fair value is estimated by the director and will normally approximate open-market value. This method is considered appropriate because of the costs otherwise involved.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to

recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

### **3 Tangible fixed assets**

	<b>Investment property</b>	<b>Instruments &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2017	550,000	25,794	575,794
Additions	-	2,670	2,670
Disposals	(550,000)	-	(550,000)
<b>At 31 March 2018</b>	<u>-</u>	<u>28,464</u>	<u>28,464</u>
<b>Depreciation</b>			
At 1 April 2017	-	16,830	16,830
Charge for the year	-	1,745	1,745
<b>At 31 March 2018</b>	<u>-</u>	<u>18,575</u>	<u>18,575</u>
<b>Net book value</b>			
<b>At 31 March 2018</b>	<u>-</u>	<u>9,889</u>	<u>9,889</u>
<b>At 31 March 2017</b>	<u>550,000</u>	<u>8,964</u>	<u>558,964</u>

<b>Freehold land and buildings:</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Historical cost	517,359	517,359
Cumulative depreciation based on historical cost	<u>-</u>	<u>-</u>

517,359 517,359

**4 Investments held as current assets**

	2018	2017
	£	£

**Cost**

Unlisted investments	35,233	2,000
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The director has been unable to provide an indication of fair value so, exceptionally, current asset investments have been valued at cost.

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

	2018	2017
	£	£

Corporation tax	37,325	62,172
Other taxes and social security costs	216	321
Other creditors	54,142	67,428
	<b>91,683</b>	<b>129,921</b>

**6 Transactions with the Director**

The company afforded its Director the use of a current account during the year, on which the following transactions were incurred summarised in broad categories:

	2018
	£
Balance brought forward-due to the Director	63,368
Use of Director's personal asset	520
Private mileage incurred on company business	1,260
Dividends credited	30,000
Advances paid to the Director	(45,000)
Director's personal expenditure settled by company	(319)
<b>Balance carried forward-due to the Director</b>	<b>49,829</b>

The advances are on an interest-free, non contractual basis.

**7 Other information**

Kadaba Rajkumar Limited is a private company limited by shares and incorporated in Wales. Its registered office is:

2 Shepley Court  
Heol Isaf, Radyr  
Cardiff  
South Glamorgan  
CF15 8DX

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.