

Registered number  
09380208

AMENDED  
KASPA'S (SW) LTD  
Unaudited Abbreviated Accounts  
31 March 2016

FRIDAY



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A32 09/12/2016 #118  
COMPANIES HOUSE

## **KASPA'S (SW) LTD**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of KASPA'S (SW) LTD for the period ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of KASPA'S (SW) LTD for the period ended 31 March 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

Yaqub & Co Limited t/a Yaqub & Co.  
Chartered Accountants  
443 Stapleton Road  
Easton  
Bristol  
BS5 6NB

6 October 2016

**KASPA'S (SW) LTD**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 March 2016**

09380208

|  | Notes | 2016<br>£        |
|--|-------|------------------|
| <b>Fixed assets</b>  |       |                  |
| Tangible assets  | 2     | 262,501          |
| <b>Current assets</b>  |       |                  |
| Stocks   |       | 29,700           |
| Debtors  |       | 16,917           |
| Cash at bank and in hand                                       |       | 68,796           |
|  |       | <u>115,413</u>   |
| <b>Creditors: amounts falling due within one year</b>          |       | (282,994)        |
| <b>Net current liabilities</b>                                 |       | <u>(167,581)</u> |
| <b>Total assets less current liabilities</b>                   |       | 94,920           |
| <b>Creditors: amounts falling due after more than one year</b> |       | (47,034)         |
| <b>Provisions for liabilities</b>                              |       | (18,586)         |
| <b>Net assets</b>  |       | <u>29,300</u>    |
| <b>Capital and reserves</b>                                    |       |                  |
| Called up share capital  | 3     | 100              |
| Profit and loss account  |       | 29,200           |
| <b>Shareholders' funds</b>                                     |       | <u>29,300</u>    |

The directors are 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 directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

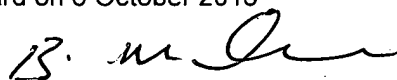
These accounts replace the original accounts.

These accounts are now the statutory accounts.

These accounts are prepared as they were at the date of the original accounts.

Mr Basharat Mahmood  
 Director

Approved by the board on 6 October 2016



**KASPA'S (SW) LTD**  
**Notes to the Abbreviated Accounts**  
**for the period ended 31 March 2016**

**1 Accounting policies**

***Basis of preparation***

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***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

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

|                        |                               |
|------------------------|-------------------------------|
| Leasehold Enhancements | 15% on Reducing Balance basis |
| Fixtures and Equipment | 25% on Reducing Balance basis |

***Stocks***

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

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

***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**

|                  |                |
|------------------|----------------|
| Additions        | £<br>309,262   |
| At 31 March 2016 | <u>309,262</u> |

**Depreciation**

|                       |               |
|-----------------------|---------------|
| Charge for the period | 46,761        |
| At 31 March 2016      | <u>46,761</u> |

**Net book value**

|                  |                |
|------------------|----------------|
| At 31 March 2016 | <u>262,501</u> |
|------------------|----------------|

**KASPA'S (SW) LTD**  
**Notes to the Abbreviated Accounts**  
**for the period ended 31 March 2016**

| <b>3 Share capital</b>              | <b>Nominal value</b> | <b>2016 Number</b> | <b>2016 Amount £</b> |
|-------------------------------------|----------------------|--------------------|----------------------|
| Allotted, called up and fully paid: |                      |                    |                      |
| Ordinary shares                     | £1 each              | 100                | <u>100</u>           |
|                                     | <b>Nominal value</b> | <b>Number</b>      | <b>Amount £</b>      |
| Shares issued during the period:    |                      |                    |                      |
| Ordinary shares                     | £1 each              | 100                | <u>100</u>           |