

**KASPA'S (SW) LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**KASPA'S (SW) LTD**  
**UNAUDITED ACCOUNTS**  
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**KASPA'S (SW) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Directors</b>	Basharat Mahmood Amir Afzel Sharif
<b>Company Number</b>	09380208 (England and Wales)
<b>Registered Office</b>	22 St. Mary Street Cardiff CF10 1AA United Kingdom
<b>Accountants</b>	Total Books Alexandra Gate Business Centre Ltd 2 Alexandra Gate Cardiff CF24 2SA

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

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of KASPA'S (SW) LTD on the preparation of the unaudited statutory accounts for the year ended 31 March 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of KASPA'S (SW) LTD for the year ended 31 March 2021 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of KASPA'S (SW) LTD, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of KASPA'S (SW) LTD and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than KASPA'S (SW) LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that KASPA'S (SW) LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of KASPA'S (SW) LTD. You consider that KASPA'S (SW) LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of KASPA'S (SW) LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Total Books

Alexandra Gate Business Centre Ltd  
2 Alexandra Gate  
Cardiff  
CF24 2SA

3 August 2021

**KASPA'S (SW) LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	106,446	131,506
<b>Current assets</b>			
Inventories		3,500	6,900
Debtors	5	40,957	54,304
Cash at bank and in hand		103,782	9,250
		<u>148,239</u>	<u>70,454</u>
<b>Creditors: amounts falling due within one year</b>	6	(253,025)	(229,211)
<b>Net current liabilities</b>		<u>(104,786)</u>	<u>(158,757)</u>
<b>Total assets less current liabilities</b>		1,660	(27,251)
<b>Creditors: amounts falling due after more than one year</b>	7	(50,000)	-
<b>Net liabilities</b>		<u>(48,340)</u>	<u>(27,251)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(48,440)	(27,351)
<b>Shareholders' funds</b>		<u>(48,340)</u>	<u>(27,251)</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 3 August 2021 and were signed on its behalf by

Amir Afzel Sharif  
Director

Company Registration No. 09380208

**KASPA'S (SW) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Statutory information**

KASPA'S (SW) LTD is a private company, limited by shares, registered in England and Wales, registration number 09380208. The registered office is 22 St. Mary Street, Cardiff, CF10 1AA, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

**4 Tangible fixed assets**

	<b>Land &amp; buildings £</b>	<b>Plant &amp; machinery £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 April 2020	115,645	126,000	126,905	368,550
Additions	-	2,332	-	2,332
At 31 March 2021	115,645	128,332	126,905	370,882
<b>Depreciation</b>				
At 1 April 2020	54,975	92,778	89,291	237,044
Charge for the year	9,100	8,888	9,404	27,392
At 31 March 2021	64,075	101,666	98,695	264,436
<b>Net book value</b>				
At 31 March 2021	51,570	26,666	28,210	106,446
At 31 March 2020	60,670	33,222	37,614	131,506

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

	<b>2021 £</b>	<b>2020 £</b>
VAT	8,349	12,712
Trade debtors	1,893	10,877
Deferred tax asset	9,293	9,293
Other debtors	21,422	21,422
	<b>31,664</b>	<b>45,011</b>

**KASPA'S (SW) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
VAT	27,706	28,265
Obligations under finance leases and hire purchase contracts	-	(426)
Trade creditors	47,107	40,729
Taxes and social security	14,694	31,837
Other creditors	75,390	57,540
Loans from directors	88,128	96,834
Accruals	-	(25,568)
	<u>253,025</u>	<u>229,211</u>

<b>7 Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	50,000	-

**8 Average number of employees**

During the year the average number of employees was 0 (2020: 18).

