

RUPERT 4 LIMITED
UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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RUPERT 4 LIMITED

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RUPERT 4 LIMITED
REGISTERED NUMBER:09715885
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016

| | Note | 2016 £ | 2015 £ |
|--|------|--------------|--------------|
| Current assets | | | |
| Debtors: amounts falling due within one year | 4 | - | 965 |
| Cash at bank and in hand | | 3,178 | 3,211 |
| | | <u>3,178</u> | <u>4,176</u> |
| Creditors: amounts falling due within one year | 5 | (2,758) | (2,204) |
| Total assets less current liabilities | | 420 | 1,972 |
| Net assets | | 420 | 1,972 |
| Capital and reserves | | | |
| Called up share capital | | 90 | 90 |
| Profit and loss account | | 330 | 1,882 |
| | | <u>420</u> | <u>1,972</u> |

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 28 September 2017.

A Kossew
Director



The notes on pages 2 to 4 form part of these financial statements.

RUPERT 4 LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. General information

Rupert 4 Limited is a company registered in England and Wales. The registered office address is 5 Elstree Gate, Elstree Way, Borehamwood, Hertfordshire, WD6 1JD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Turnover

Turnover comprises revenue recognised by the company in respect of rental income received during the period.

2.3 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.4 Creditors

Short term creditors are measured at the transaction price.

2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

2.6 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

RUPERT 4 LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

2. Accounting policies (continued)

2.7 Taxation

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised *directly in equity* is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of Financial Position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

3. Employees

The average monthly number of employees, including directors, during the year was 3 (2015 -3).

RUPERT 4 LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

4. Debtors

| | 2016 £ | 2015 £ |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | - | 965 |
| | <u>-</u> | <u>965</u> |

5. Creditors: Amounts falling due within one year

| | 2016 £ | 2015 £ |
|------------------------------|-------------------|-------------------|
| Trade creditors | 180 | - |
| Corporation tax | 1,013 | 501 |
| Other creditors | 600 | 1,223 |
| Accruals and deferred income | 965 | 480 |
| | <u>2,758</u> | <u>2,204</u> |

6. Share capital

| | 2016 £ | 2015 £ |
|---|-------------------|-------------------|
| Shares classified as equity | | |
| Allotted, called up and fully paid | | |
| 90 Ordinary shares of £1 each | <u>90</u> | <u>90</u> |

7. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.