

**STUPA LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

**STUPA LTD**  
**UNAUDITED ACCOUNTS**  
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**STUPA LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

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<b>Director</b>	Ashish Shrestha
<b>Company Number</b>	12949110 (England and Wales)
<b>Registered Office</b>	20-22 Wenlock Road London Hertfordshire N1 7GU United Kingdom
<b>Accountants</b>	Lunar Accountancy Ltd 41 Lancaster Gate London W2 3NA

**STUPA LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	637	599
<b>Current assets</b>			
Debtors	5	-	5,700
Cash at bank and in hand		4,184	7,529
		<u>4,184</u>	<u>13,229</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(7,455)	(11,614)
<b>Net current (liabilities)/assets</b>		<u>(3,271)</u>	<u>1,615</u>
<b>Net (liabilities)/assets</b>		<u>(2,634)</u>	<u>2,214</u>
<b>Capital and reserves</b>			
Profit and loss account		(2,634)	2,214
<b>Shareholders' funds</b>		<u>(2,634)</u>	<u>2,214</u>

For the year ending 31 October 2022 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 director acknowledges his 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 and authorised for issue on 27 July 2023 and were signed on its behalf by

Ashish Shrestha  
Director

Company Registration No. 12949110

**STUPA LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

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**1 Statutory information**

STUPA LTD is a private company, limited by shares, registered in England and Wales, registration number 12949110. The registered office is 20-22 Wenlock Road, London, Hertfordshire, N1 7GU, 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:

Computer equipment                      33% straight line method

**4 Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	At cost
At 1 November 2021	898
Additions	505
At 31 October 2022	1,403
<b>Depreciation</b>	
At 1 November 2021	299
Charge for the year	467
At 31 October 2022	766
<b>Net book value</b>	
At 31 October 2022	637
At 31 October 2021	599

**5 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	-	5,700

**STUPA LTD**  
**NOTES TO THE ACCOUNTS**  
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<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT	147	2,016
Taxes and social security	(379)	379
Other creditors	6,787	7,519
Accruals	900	1,700
	<hr/>	<hr/>
	7,455	11,614
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**7 Average number of employees**

During the year the average number of employees was 1 (2021: 1).

