

Limited Liability Partnership Registration No. OC396158 (England and Wales)

**KAGAKU LLP**

**(FORMERLY MUDANO LLP)**

**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

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COMPANIES HOUSE

**KAGAKU LLP**  
**(FORMERLY MUDANO LLP)**  
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**KAGAKU LLP**  
**(FORMERLY MUDANO LLP)**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Intangible assets	2	49,530		-	
Tangible assets	2	23,133		13,901	
			<u>72,663</u>		<u>13,901</u>
<b>Current assets</b>					
Debtors		353,342		53,980	
Cash at bank and in hand		748,912		193,374	
		<u>1,102,254</u>		<u>247,354</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(134,423)</u>		<u>(4,903)</u>	
<b>Net current assets</b>			<u>967,831</u>		<u>242,451</u>
<b>Total assets less current liabilities</b>			<u>1,040,494</u>		<u>256,352</u>
<b>REPRESENTED BY:</b>					
<b>Loans and other debts due to members within one year</b>					
Members' capital classified as loans		1,040,494		320,000	
		<u>1,040,494</u>		<u>320,000</u>	
<b>Members' other interests:</b>					
Other reserves		-		(63,648)	
		<u>1,040,494</u>		<u>256,352</u>	
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members		1,040,494		320,000	
Members' other interests		-		(63,648)	
		<u>1,040,494</u>		<u>256,352</u>	

**KAGAKU LLP**  
**(FORMERLY MUDANO LLP)**  
**ABBREVIATED BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2016**

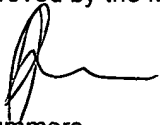
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For the financial Year ended 31 March 2016 the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) relating to small limited liability partnerships.

The members acknowledge their responsibility for complying with the requirements of the Companies Act 2006 (as applied to limited liability partnerships) with respect to accounting records and the preparation of financial statements.

These abbreviated accounts have been prepared in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships' regime within Part 15 of the Companies Act 2006.

Approved by the Members for issue on 11 August 2016



J Summers  
**Designated Member**  
**Limited Liability Partnership Registration No. OC396158**

**KAGAKU LLP**  
**(FORMERLY MUDANO LLP)**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP); "Accounting by Limited Liability Partnerships", revised in 2014 and the Companies Act 2006.

**1.2 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**1.3 Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% reducing balance
Fixtures, fittings & equipment	25% reducing balance

**1.5 Comparative period**

The comparative period was for the 5 months to 31 March 2015.

**2 Fixed assets**

	<b>Intangible assets</b>	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2015	-	15,133	15,133
Additions	49,530	17,224	66,754
	<hr/>	<hr/>	<hr/>
At 31 March 2016	49,530	32,357	81,887
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2015	-	1,232	1,232
Charge for the period	-	7,992	7,992
	<hr/>	<hr/>	<hr/>
At 31 March 2016	-	9,224	9,224
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2016	49,530	23,133	72,663
	<hr/>	<hr/>	<hr/>
At 31 March 2015	-	13,901	13,901
	<hr/>	<hr/>	<hr/>