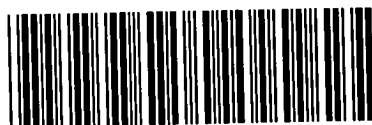


HKP KABASON LIMITED
TRADING AS H. K. POPAT & CO.
FILLETED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
Registered Number 6394650

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**HKP KABASON LIMITED TRADING AS H. K. POPAT & CO.
FILLETED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

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HKP KABASON LIMITED TRADING AS H. K. POPAT & CO.
FILLETED UNAUDITED BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	3		2		2
CURRENT ASSETS					
Debtors	4	10,852		8,677	
Cash at bank and in hand		4,029		4,087	
		<u>14,881</u>		<u>12,764</u>	
CREDITORS:					
Amounts falling due within one year	5	(12,719)		(10,871)	
		<u>(12,719)</u>		<u>(10,871)</u>	
NET CURRENT ASSETS			2,162		1,893
TOTAL ASSETS LESS					
CURRENT LIABILITIES			2,164		1,895
PROVISIONS FOR LIABILITIES					
AND CHARGES					
Deferred Taxation	6		-		-
NET ASSETS			<u>2,164</u>		<u>1,895</u>
CAPITAL & RESERVES					
Called up share capital			100		100
Profit & Loss account			2,064		1,795
EQUITY SHAREHOLDERS FUNDS			<u>2,164</u>		<u>1,895</u>

In my opinion, for the year ending 31 March 2021 the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006 relating to small companies.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476(1) and (2) of the Companies Act 2006;

The director acknowledges the responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of true and fair accounts.

The company qualifies as a small company, and has opted under the small companies regime (as amended by SI 2015/980), to take advantage of some or all of the Companies House filing exemptions as permitted by section 444 of the Companies Act 2006, to file "Filleted" Unaudited Financial Statements. The Profit and Loss Account and the Director's Report have not been delivered to the Registrar of Companies in accordance with the special provisions applicable to companies subject to the small companies regime.

These financial statements, which have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, were approved by the board on 29 December 2021 and signed on its behalf.



Mr. H. K. Popat
Director

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

**HKP KABASON LIMITED TRADING AS H. K. POPAT & CO.
NOTES TO THE FILLETED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

(a) Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention in accordance with Financial Reporting Standard 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

(b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated rebates and other similar allowances.

Revenue from provision of services is recognised when services are delivered.

(c) Tangible assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on a straight line basis at the following rates:

Office Equipment	25%
Fixtures & Fittings	25%

(d) Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. In general, deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on the tax rates and the tax laws that have been enacted or substantively enacted by the end of the reporting period.

2. EMPLOYEES

The average number of persons employed by the company (including the director) during the year was 1 (2020: 1)

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

HKP KABASON LIMITED TRADING AS H. K. POPAT & CO.
NOTES TO THE FILLETED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

3. TANGIBLE ASSETS

	<u>OFFICE EQUIPMENT</u>	<u>FIXTURES & FITTINGS</u>	<u>TOTAL</u>
	£	£	£
Cost			
At 01 April 2020	1,116	1,183	2,299
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>1,116</u>	<u>1,183</u>	<u>2,299</u>
Accumulated Depreciation			
At 01 April 2020	1,115	1,182	2,297
Charge	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>1,115</u>	<u>1,182</u>	<u>2,297</u>
Net Book Amount at 31 March 2021	<u>1</u>	<u>1</u>	<u>2</u>
Net Book Amount at 31 March 2020	<u>1</u>	<u>1</u>	<u>2</u>

4. DEBTORS

Debtors comprised :	2021	2020
	£	£
Trade debtors	9,464	7,534
Other debtors and prepayments	1,388	1,143
	<u>10,852</u>	<u>8,677</u>

5. CREDITORS

Amounts falling due within one year :

Creditors comprised:	2021	2020
	£	£
Trade creditors	153	325
Taxation and Social Security	899	689
Corporation Tax	300	350
Other Creditors (Note 8)	11,367	9,507
	<u>12,719</u>	<u>10,871</u>

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

**HKP KABASON LIMITED TRADING AS H. K. POPAT & CO.
NOTES TO THE FILLETED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

6. PROVISIONS FOR LIABILITIES

	2021	2020
	£	£
Deferred tax		
At 01 April 2020	-	-
(Decrease)/Increase in provision	-	-
At 31 March 2021	-	-

7. GENERAL INFORMATION

HKP Kabason Limited trading as H K Popat & Co., is a private company limited by shares and incorporated in England. Its registered office is Kabason House, 30 Greenbank Drive, Oadby, Leicester, Leicestershire, LE2 5RP.

8. RELATED PARTIES

Mr H K Popat, the director is also the controlling shareholder of the company. At the balance sheet date the company owed Mr H K Popat £ 11,367 (2020: £ 9,507) and these balances are included in other creditors.

This is an interest free facility that is repayable on demand.

9. DIVIDENDS

	2021	2020
	£	£
Amounts recognised as distributions to shareholders:		
"A" Ordinary Shares of £ 1 each - Dividends paid during the year	700	700
"B" Ordinary Shares of £ 1 each - Dividends paid during the year	200	200
"C" Ordinary Shares of £ 1 each - Dividends paid during the year	50	-
"D" Ordinary Shares of £ 1 each - Dividends paid during the year	50	-
	1,000	900

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