

**REGISTERED NUMBER: 07328847 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021**

**FOR**

**RUPA'S AUTOMOTIVES LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Company Information</b>               | <b>1</b>    |
| <b>Balance Sheet</b>                     | <b>2</b>    |
| <b>Notes to the Financial Statements</b> | <b>3</b>    |

**RUPA'S AUTOMOTIVES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JULY 2021**

---

**DIRECTOR:** S Vara

**REGISTERED OFFICE:** 14 Green Lane  
Leverstock Green  
Hemel Hempstead  
Hertfordshire  
HP2 4RZ

**REGISTERED NUMBER:** 07328847 (England and Wales)

**ACCOUNTANTS:** AKS Advisers  
Fourth & Fifth Floors  
14-15 Lower Grosvenor Place  
London  
SW1W 0EX

**BALANCE SHEET**  
**31 JULY 2021**

|                                              | Notes | 31.7.21<br>£  | £            | 31.7.20<br>£  | £            |
|----------------------------------------------|-------|---------------|--------------|---------------|--------------|
| <b>FIXED ASSETS</b>                          |       |               |              |               |              |
| Tangible assets                              | 4     |               | 306          |               | 921          |
| <b>CURRENT ASSETS</b>                        |       |               |              |               |              |
| Debtors                                      | 5     | 3,128         |              | 3,015         |              |
| Cash at bank                                 |       | <u>31,646</u> |              | <u>31,473</u> |              |
|                                              |       | 34,774        |              | 34,488        |              |
| <b>CREDITORS</b>                             |       |               |              |               |              |
| Amounts falling due within one year          | 6     | <u>28,667</u> |              | <u>30,332</u> |              |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>6,107</u> |               | <u>4,156</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <u>6,413</u> |               | <u>5,077</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |              |               |              |
| Called up share capital                      |       |               | 1            |               | 1            |
| Retained earnings                            |       |               | <u>6,412</u> |               | <u>5,076</u> |
|                                              |       |               | <u>6,413</u> |               | <u>5,077</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 12 July 2022 and were signed by:

S Vara - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

---

**1. STATUTORY INFORMATION**

Rupa's Automotives Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipments - 25% on cost

Fixture and fittings- 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Going concern**

The company has reasonable provide and cash balances. In addition, the company has reported net current assets for the year ended 31 July 2021 amounting to £6,413 (2020: £5,077).

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

Based on the assessment, they consider that the company will have sufficient funds to meet its cash requirements and its liabilities as they fall due for the next twelve months from the approval of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).

**4. TANGIBLE FIXED ASSETS**

|                                      | <b>Plant and<br/>machinery<br/>etc<br/>£</b> |
|--------------------------------------|----------------------------------------------|
| <b>COST</b>                          |                                              |
| At 1 August 2020<br>and 31 July 2021 | <u><b>5,644</b></u>                          |
| <b>DEPRECIATION</b>                  |                                              |
| At 1 August 2020                     | <b>4,723</b>                                 |
| Charge for year                      | <b>615</b>                                   |
| At 31 July 2021                      | <u><b>5,338</b></u>                          |
| <b>NET BOOK VALUE</b>                |                                              |
| At 31 July 2021                      | <u><b>306</b></u>                            |
| At 31 July 2020                      | <u><b>921</b></u>                            |

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | <b>31.7.21<br/>£</b> | <b>31.7.20<br/>£</b> |
|---------------|----------------------|----------------------|
| Trade debtors | <b>2,300</b>         | 2,300                |
| Other debtors | <b>828</b>           | 715                  |
|               | <u><b>3,128</b></u>  | <u><b>3,015</b></u>  |

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | <b>31.7.21<br/>£</b> | <b>31.7.20<br/>£</b> |
|------------------------------|----------------------|----------------------|
| Taxation and social security | <b>1,011</b>         | 1,174                |
| Other creditors              | <b>27,656</b>        | 29,158               |
|                              | <u><b>28,667</b></u> | <u><b>30,332</b></u> |

**7. ULTIMATE CONTROLLING PARTY**

The controlling party is S Vara.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.