REGISTERED NUMBER: 07328847 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

FOR

RUPA'S AUTOMOTIVES LIMITED

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COMPANY INFORMATION
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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

RUPA'S AUTOMOTIVES LIMITED (REGISTERED NUMBER: 07328847)

BALANCE SHEET
31 JULY 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		-		306
CURRENT ASSETS					
Debtors	5	3,280		3,128	
Cash at bank		26,452		31,646	
		29,732		34,774	
CREDITORS					
Amounts falling due within one year	6	22,505		28,667	
NET CURRENT ASSETS			7,227		6,107
TOTAL ASSETS LESS CURRENT LIABILITIES			7,227		6,413
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			7,226		6,412
			7,227		6,413

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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 25 April 2023 and were signed by:

S Vara - Director

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.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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.

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2. ACCOUNTING POLICIES - continued

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 2022 amounting to £7,227 (2021: £6,413).

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 August 2021 and 31 July 2022	**5,644**
DEPRECIATION	
At 1 August 2021	**5,338**
Charge for year	**306**
At 31 July 2022	**5,644**
NET BOOK VALUE	
At 31 July 2022	**-**
At 31 July 2021	306

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Trade debtors	**2,500**	2,300
Other debtors	**780**	828
	3,280	3,128

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Taxation and social security	350	1,011
Other creditors	22,155	27,656
	22,505	28,667

7. ULTIMATE CONTROLLING PARTY

The controlling party is S Vara.