

Registered number  
10503336

NOYA CONCEPT LIMITED

Report and Accounts

30 April 2018



**NOYA CONCEPT LIMITED**  
**Report and accounts**  
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**NOYA CONCEPT LIMITED**

**Registered number: 10503336**

**Directors' Report**

The directors present their report and accounts for the year ended 30 April 2018.

**Principal activities**

The company's principal activity during the year continued to be restaurant

**Directors**

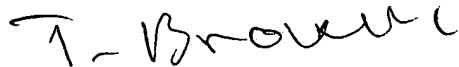
The following persons served as directors during the year:

Mr Tony BROWN

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 2 January 2019 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'T. Brown', is written above the printed name and title.

Mr Tony BROWN  
Director

**NOYA CONCEPT LIMITED**  
**Accountants' Report**

**Accountants' report to the directors of**  
**NOYA CONCEPT LIMITED**

You consider that the company is exempt from an audit for the year ended 30 April 2018. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



Khan Accountants liverpool  
Registered Accountants & Tax Consultants

4A  
Smithdown Road  
Liverpool  
L7 4JG

2 January 2019

**KHAN ACCOUNTANTS**

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**NOYA CONCEPT LIMITED**  
**Profit and Loss Account**  
**for the year ended 30 April 2018**

	<b>2018</b> <b>£</b>	<b>2017</b> <b>£</b>
<b>Turnover</b>	84,624	26,831
Cost of sales	(30,744)	(8,311)
<b>Gross profit</b>	<u>53,880</u>	<u>18,520</u>
Administrative expenses	(55,333)	(18,079)
<b>Operating (loss)/profit</b>	<u>(1,453)</u>	<u>441</u>
Interest receivable	-	(88)
<b>(Loss)/profit before taxation</b>	<u>(1,453)</u>	<u>353</u>
Tax on (loss)/profit	-	-
<b>(Loss)/profit for the financial year</b>	<u>(1,453)</u>	<u>353</u>

**NOYA CONCEPT LIMITED**

Registered number: 10503336

**Balance Sheet**

as at 30 April 2018

	Notes	2018 £	2017 £
<b>Current assets</b>			
Stocks		230	346
Cash at bank and in hand		<u>1,458</u>	<u>2,095</u>
		1,688	2,441
<b>Creditors: amounts falling due within one year</b>	2	(3,000)	(2,300)
<b>Net current (liabilities)/assets</b>		<u>(1,312)</u>	<u>141</u>
<b>Net (liabilities)/assets</b>		<u>(1,312)</u>	<u>141</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(1,412)	41
<b>Shareholders' funds</b>		<u>(1,312)</u>	<u>141</u>

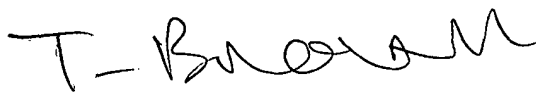
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Tony BROWN  
Director



Approved by the board on 2 January 2019

**NOYA CONCEPT LIMITED**  
**Statement of Changes in Equity**  
**for the year ended 30 April 2018**

	Share capital £	Share premium £	Re- valuation reserve £	Profit and loss account £	Total £
<b>At 30 November 2016</b>	-	-	-	-	-
Profit for the period				353	353
Dividends				(312)	(312)
Shares issued	100	-			100
<b>At 30 April 2017</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>41</u>	<u>141</u>
<b>At 1 May 2017</b>	100	-	-	41	141
Loss for the financial year				(1,453)	(1,453)
<b>At 30 April 2018</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>(1,412)</u>	<u>(1,312)</u>

**NOYA CONCEPT LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 April 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**2 Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	-	88
Loan from director	3,000	2,212
	<u>3,000</u>	<u>2,300</u>

**3 Other information**

NOYA CONCEPT LIMITED is a private company limited by shares and incorporated in England. Its registered office is:



**NOYA CONCEPT LIMITED**  
**Detailed profit and loss account**  
**for the year ended 30 April 2018**

*This schedule does not form part of the statutory accounts*

	<b>2018</b> <b>£</b>	<b>2017</b> <b>£</b>
<b>Sales</b>	84,624	26,831
Cost of sales	(30,744)	(8,311)
<b>Gross profit</b>	<u>53,880</u>	<u>18,520</u>
Administrative expenses	(55,333)	(18,079)
<b>Operating (loss)/profit</b>	<u>(1,453)</u>	<u>441</u>
Interest receivable	-	(88)
<b>(Loss)/profit before tax</b>	<u>(1,453)</u>	<u>353</u>

**NOYA CONCEPT LIMITED****Detailed profit and loss account****for the year ended 30 April 2018***This schedule does not form part of the statutory accounts*

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>84,624</u>	<u>26,831</u>
<b>Cost of sales</b>		
Purchases	30,628	8,657
Decrease/increase in stocks	<u>116</u>	<u>(346)</u>
	<u>30,744</u>	<u>8,311</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	31,200	10,080
Motor expenses	<u>1,462</u>	<u>672</u>
	<u>32,662</u>	<u>10,752</u>
Premises costs:		
Rent	15,600	4,000
Light and heat	3,946	1,952
Cleaning	<u>314</u>	<u>147</u>
	<u>19,860</u>	<u>6,099</u>
General administrative expenses:		
Telephone and fax	456	215
Stationery and printing	311	84
Repairs and maintenance	86	129
Sundry expenses	<u>1,158</u>	<u>-</u>
	<u>2,011</u>	<u>428</u>
Legal and professional costs:		
Accountancy fees	<u>800</u>	<u>800</u>
	<u>800</u>	<u>800</u>
	<u>55,333</u>	<u>18,079</u>