

# Kappa 2000 Ltd

Annual Report and Unaudited Financial Statements

for the Year Ended 5 April 2019

R M Willgoose  
Chartered Accountant  
Chestnut End  
Leddington  
Ledbury  
Herefordshire  
HR8 2LG

# Kappa 2000 Ltd

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# Kappa 2000 Ltd

## Company Information

**Directors** Mr John Robert Kay  
Mrs Helen Kay

**Company secretary** Mrs Helen Kay

**Registered office** Chestnut End  
Leddington  
Ledbury  
Herefordshire  
HR8 2LG

**Solicitors** J H Powell & Co  
Cathedral Chambers  
Amen Alley  
Derby  
DE1 3GT

**Accountants** R M Willgoose  
Chartered Accountant  
Chestnut End  
Leddington  
Ledbury  
Herefordshire  
HR8 2LG

**Kappa 2000 Ltd**  
**(Registration number: 04056471)**  
**Balance Sheet as at 5 April 2019**

	Note	05 April 2019 £	05 April 2018 £
<b>Fixed assets</b>			
Other financial assets		2,792,172	2,334,502
<b>Current assets</b>			
Cash at bank and in hand		96,609	133,754
<b>Creditors:</b> Amounts falling due within one year	<a href="#">4</a>	<u>(2,048)</u>	<u>(5,156)</u>
<b>Net current assets</b>		<u>94,561</u>	<u>128,598</u>
<b>Total assets less current liabilities</b>		2,886,733	2,463,100
<b>Provisions for liabilities</b>		<u>(200,263)</u>	<u>(116,864)</u>
<b>Net assets</b>		<u><u>2,686,470</u></u>	<u><u>2,346,236</u></u>
<b>Capital and reserves</b>			
Called up share capital	<a href="#">5</a>	100	100
Profit and loss account		<u>2,686,370</u>	<u>2,346,136</u>
Total equity		<u><u>2,686,470</u></u>	<u><u>2,346,236</u></u>

For the financial year ending 5 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 24 July 2019 and signed on its behalf by:

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Mrs Helen Kay  
Company secretary and director

The notes on pages [3](#) to [5](#) form an integral part of these financial statements.

# Kappa 2000 Ltd

## Notes to the Financial Statements for the Year Ended 5 April 2019

### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Chestnut End  
Leddington  
Ledbury  
Herefordshire  
HR8 2LG

The principal place of business is:

25 North Avenue  
Ashbourne  
Derbyshire  
DE6 1EZ

These financial statements were authorised for issue by the Board on 24 July 2019.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared 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.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Revenue recognition

Turnover comprises income from listed investments.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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.

# Kappa 2000 Ltd

## Notes to the Financial Statements for the Year Ended 5 April 2019

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

## 3 Debtors

05 April 2019 £	05 April 2018 £
-	-

## 4 Creditors

### Creditors: amounts falling due within one year

	05 April 2019 £	05 April 2018 £
<b>Due within one year</b>		
Accruals and deferred income	1,948	1,814
Other creditors	100	3,342
	<u>2,048</u>	<u>5,156</u>

## 5 Share capital

### Allotted, called up and fully paid shares

# Kappa 2000 Ltd

## Notes to the Financial Statements for the Year Ended 5 April 2019

	05 April 2019		05 April 2018	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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### 6 Dividends

	05 April 2019 £	05 April 2018 £
Interim dividend of £295.00 (2018 - £540.00) per ordinary share	29,500	54,000