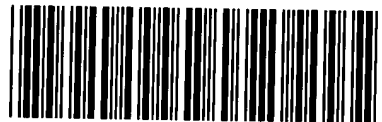


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Registration number: 04908636 (England and Wales)

**SUPAROT LIMITED**  
**DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**SUPAROT LIMITED**  
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**SUPAROT LIMITED**  
**COMPANY INFORMATION**

**Director**                    G Sorrell

**Company secretary** J Naish

**Registered office**    Willmott House  
                                 12 Blacks Road  
                                 Hammersmith  
                                 London  
                                 W6 9EU

**Accountants**            Harmer Slater Limited  
                                 Chartered Accountants  
                                 Salatin House  
                                 19 Cedar Road  
                                 Sutton  
                                 Surrey  
                                 SM2 5DA

**SUPAROT LIMITED**  
**DIRECTOR'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2016**

The director presents his report and the unaudited financial statements for the year ended 30 September 2016.

**Principal activity**

The principal activity of the company is that of management consultancy.

**Director of the company**

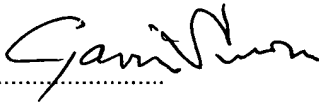
The director who held office during the year and up to the date of signing these financial statements was as follows:

G Sorrell

**Small company provisions**

The director has taken advantage of the small companies' exemptions provided by sections 414B and 415A of the Companies Act 2006 from the requirement to prepare a strategic report and in preparing the directors' report on the grounds that the company is entitled to prepare its accounts for the year in accordance with the small companies' regime.

Approved by the Board on 6 February 2017 and signed on its behalf by:



.....  
G Sorrell  
Director

**SUPAROT LIMITED**  
**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	Note	2016 £	2015 £
Turnover		57,000	39,000
Cost of sales		<u>(20,000)</u>	<u>(26,000)</u>
<b>Gross profit</b>		37,000	13,000
Administrative expenses		<u>(6,072)</u>	<u>(2,986)</u>
<b>Operating profit</b>		30,928	10,014
Income from other fixed asset investments		40,800	40,800
Interest payable and similar charges		<u>(13)</u>	<u>(5)</u>
<b>Profit on ordinary activities before taxation</b>		71,715	50,809
Tax on profit on ordinary activities	3	<u>(14,343)</u>	<u>(6,337)</u>
<b>Profit for the financial year</b>		<u><u>57,372</u></u>	<u><u>44,472</u></u>

The notes on pages 6 to 9 form an integral part of these financial statements.  
Page 3

**SUPAROT LIMITED**  
**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Profit for the financial year	57,372	44,472
Unrealised gain on listed investments	<u>68,850</u>	<u>2,550</u>
Total recognised gains and losses relating to the year	126,222	47,022
Prior year adjustment (note 9)	<u>-</u>	<u>95,240</u>
Total recognised gains and losses since last annual report	<u><u>126,222</u></u>	<u><u>142,262</u></u>

The notes on pages 6 to 9 form an integral part of these financial statements.  
Page 4

**SUPAROT LIMITED**  
**(REGISTRATION NUMBER: 04908636)**  
**BALANCE SHEET AT 30 SEPTEMBER 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Investments	4	1,012,350	943,500
<b>Current assets</b>			
Debtors	5	41,410	11,250
Cash at bank and in hand		21,966	3,148
		63,376	14,398
<b>Creditors: Amounts falling due within one year</b>	6	(402,426)	(410,820)
<b>Net current liabilities</b>		(339,050)	(396,422)
<b>Net assets</b>		673,300	547,078
<b>Capital and reserves</b>			
Called up share capital	7	29	29
Revaluation reserve	8	166,640	97,790
Profit and loss account	8	506,631	449,259
<b>Shareholder's funds</b>		673,300	547,078

The financial statements have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ending 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

Approved and authorised for issue by the director on 6 February 2017



.....  
G Sorrell  
Director

**SUPAROT LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**1 ACCOUNTING POLICIES**

**Going concern**

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the directors.

**Basis of preparation**

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

A summary of the significant accounting policies which have been consistently applied in the current and the preceding year (except for the change in accounting policy detailed below) is set out below.

**Exemption from preparing a cash flow statement**

The company is exempt from preparing a cash flow statement as 90% or more of the voting rights are held within the group.

**Turnover**

Turnover represents revenue receivable from professional services provided to third parties during the year, net of value added tax. Revenue is recognised as services are rendered.

**Fixed asset investments**

Fixed asset investments comprise listed investments and are initially stated at the lower of cost and net realisable value and subsequently included in the balance sheet at market value. Gains and losses arising from changing market values are recognised in the statement of total recognised gains and losses.

**Taxation**

Corporation tax payable is provided on taxable profits at the current rate of tax.

Deferred tax is provided in full on timing differences which represent a liability at the balance sheet date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income or expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets and liabilities are not discounted.



**SUPAROT LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**  
**(CONTINUED)**

**1 ACCOUNTING POLICIES (CONTINUED)**

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**2 DIRECTOR'S REMUNERATION**

No remuneration was paid to the director during the year (2015: nil).

**3 TAXATION**

**Tax on profit on ordinary activities**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Current tax</b>		
Corporation tax charge	<u>14,343</u>	<u>6,337</u>

**Factors affecting current tax charge for the year**

Tax on profit on ordinary activities for the year is the same as (2015 - lower than) the standard rate of corporation tax in the UK of 20% (2015 - 20%).

The differences are reconciled below:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Profit on ordinary activities before taxation	<u>71,715</u>	<u>50,809</u>
Corporation tax at standard rate	<u>14,343</u>	<u>10,162</u>
Non taxable income	<u>-</u>	<u>(3,825)</u>
Total current tax	<u><u>14,343</u></u>	<u><u>6,337</u></u>

**SUPAROT LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**  
**(CONTINUED)**

**4 INVESTMENTS HELD AS FIXED ASSETS**

	<b>Listed investments £</b>
<b>Valuation</b>	
At 1 October 2015	943,500
Revaluation	<u>68,850</u>
At 30 September 2016	<u>1,012,350</u>
<b>Net book value</b>	
At 30 September 2016	<u>1,012,350</u>
At 30 September 2015	<u>943,500</u>

The aggregate historical cost amount (reflecting any writedowns to recoverable amount) that would have been included had the listed investments not been revalued at 30 September 2016 was £845,710 (2015 - £845,710).

**5 DEBTORS**

	<b>2016 £</b>	<b>2015 £</b>
Other debtors	160	-
Accrued income	<u>41,250</u>	<u>11,250</u>
	<u>41,410</u>	<u>11,250</u>

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

	<b>2016 £</b>	<b>2015 £</b>
Corporation tax	14,343	6,336
VAT payable	-	2,400
Other creditors	367,333	375,334
Accrued expenses	<u>20,750</u>	<u>26,750</u>
	<u>402,426</u>	<u>410,820</u>

**SUPAROT LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**  
**(CONTINUED)**

**7 SHARE CAPITAL**

**Allotted, called up and fully paid shares**

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	29	29	29	29

**8 RESERVES**

	Revaluation reserve £	Profit and loss account £	Total £
At 1 October 2015	97,790	449,259	547,049
Profit for the year	-	57,372	57,372
Unrealised gain on listed investments	68,850	-	68,850
At 30 September 2016	<u>166,640</u>	<u>506,631</u>	<u>673,271</u>

**9 PRIOR PERIOD ADJUSTMENTS**

During the previous year the company changed its accounting policy for the measurement of listed investments from historical cost to market value. The effect of this change in accounting policy was an increase in the value of fixed asset investments as at 30 September 2014 by £95,240.

**10 RELATED PARTY TRANSACTIONS**

Nit Noi Limited is a company under common control. At the balance sheet date the company owed £367,333 (2015: £375,334) to Nit Noi Limited. The loan is interest free and has no fixed repayment schedule or repayment date.

**11 CONTROL**

The company is controlled by Willmotts Thailand, an undertaking registered in Thailand, by virtue of its ownership of 100% of the company's issued share capital.