Registered number: 03731421

SEROPA LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

HEDLEY DUNK LIMITED
Chartered Accountants
Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

SEROPA LIMITED
REGISTERED NUMBER: 03731421

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	2		143		190
CURRENT ASSETS					
Stocks		6,825		5,585	
Debtors		71,786		63,715	
Cash at bank		5,542		31,010	
		84,153		100,310	
CREDITORS: amounts falling due within one year		(84,169)		(98,175)	
NET CURRENT (LIABILITIES)/ASSETS			(16)		2,135
TOTAL ASSETS LESS CURRENT LIABILITIES			127		2,325
CAPITAL AND RESERVES					
Called up share capital	3		4		4
Profit and loss account			123		2,321
SHAREHOLDERS' FUNDS			127		2,325

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which 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, were approved and authorised for issue by the board and were signed on its behalf on 15 December 2016.

D W Rolfe
Director

The notes on pages 2 to 3 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	25% reducing balance

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2015 and 31 March 2016	55,728
Depreciation	
At 1 April 2015	55,538
Charge for the year	47
At 31 March 2016	55,585
Net book value	
At 31 March 2016	143
At 31 March 2015	190

3. SHARE CAPITAL

	2016	2015
	£	£
Allotted, called up and fully paid		
4 Ordinary shares of £1 each	4	4

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.