

**KASGUR METALS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Kasgur Metals Ltd
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Kasgur Metals Ltd
Balance Sheet
As At 30 June 2025

Registered number: 13480708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		158,463		131,589
			158,463		131,589
CURRENT ASSETS					
Stocks		330,123		244,295	
Debtors	5	15,581		4,664	
Cash at bank and in hand		152,892		5,702	
		498,596		254,661	
Creditors: Amounts Falling Due Within One Year	6	(460,993)		(361,608)	
NET CURRENT ASSETS (LIABILITIES)			37,603		(106,947)
TOTAL ASSETS LESS CURRENT LIABILITIES			196,066		24,642
Creditors: Amounts Falling Due After More Than One Year	7		(165,000)		(50,564)
NET ASSETS/(LIABILITIES)			31,066		(25,922)
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			30,966		(26,022)
SHAREHOLDERS' FUNDS			31,066		(25,922)

Kasgur Metals Ltd
Balance Sheet (continued)
As At 30 June 2025

For the year ending 30 June 2025 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 in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr S Kasapoglu

Director

24 March 2026

The notes on pages 3 to 5 form part of these financial statements.

Kasgur Metals Ltd
Notes to the Financial Statements
For The Year Ended 30 June 2025

1. General Information

Kasgur Metals Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 13480708 . The registered office is 2 Broadfields, Goffs Oak, Waltham Cross, England, EN7 5JU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

2.3. Tangible Fixed Assets and Depreciation

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

Plant & Machinery	15% Reducing Balance
Motor Vehicles	25% Reducing Balance
Computer Equipment	25% Reducing Balance

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2024: 5)

Kasgur Metals Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 July 2024	161,631	21,800	4,042	187,473
Additions	56,934	-	-	56,934
As at 30 June 2025	218,565	21,800	4,042	244,407
Depreciation				
As at 1 July 2024	47,858	6,920	1,106	55,884
Provided during the period	25,606	3,720	734	30,060
As at 30 June 2025	73,464	10,640	1,840	85,944
Net Book Value				
As at 30 June 2025	145,101	11,160	2,202	158,463
As at 1 July 2024	113,773	14,880	2,936	131,589

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,581	1,581
Other debtors	14,000	3,083
	15,581	4,664

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	59,480	81,162
Bank loans and overdrafts	63,128	10,995
Other loans	23,646	-
Corporation tax	3,373	-
Other taxes and social security	1,574	1,326
VAT	44,178	21,521
Accruals and deferred income	2,250	2,000
Directors' loan accounts	263,364	244,604
	460,993	361,608

7. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	165,000	50,564

8. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	100	100

Kasgur Metals Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

9. Ultimate Controlling Party

The company's ultimate controlling party is Mr S Kasapoglu and K Gur by virtue of thier ownership of 100% of the issued share capital in the company.

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.