

REGISTERED NUMBER: OC313708 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Arapaho Subs Llp

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for the Year Ended 31 March 2022**

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Arapaho Subs Llp

**General Information
for the Year Ended 31 March 2022**

DESIGNATED MEMBERS:

D S Nahil
Mrs M K Nahil
T J Latti

REGISTERED OFFICE:

27 The Burges
Coventry
West Midlands
CV1 1HL

REGISTERED NUMBER:

OC313708 (England and Wales)

ACCOUNTANTS:

RA Accountants LLP
Chartered Certified Accountants
2nd Floor
Grove House
55 Lowlands Road
Harrow
Middlesex
HA1 3AW

Arapaho Subs Llp (Registered number: OC313708)

**Balance Sheet
31 March 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>21,772</u>		<u>49,416</u>
			21,772		49,416
CURRENT ASSETS					
Stocks	6	2,983		5,887	
Debtors	7	24,297		100,783	
Cash at bank and in hand		<u>63,655</u>		<u>77,530</u>	
		90,935		184,200	
CREDITORS					
Amounts falling due within one year	8	<u>35,131</u>		<u>89,108</u>	
NET CURRENT ASSETS			<u>55,804</u>		<u>95,092</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			77,576		144,508
CREDITORS					
Amounts falling due after more than one year	9		<u>35,343</u>		<u>-</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>42,233</u>		<u>144,508</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS					
	10		<u>42,233</u>		<u>144,508</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	10		42,233		144,508
Amounts due from members	7		<u>-</u>		<u>(97,783)</u>
			<u>42,233</u>		<u>46,725</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 March 2022.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 19 December 2022 and were signed by:

D S Nahil - Designated member

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. STATUTORY INFORMATION

Arapaho Subs Llp is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial reporting Standard applicable in the UK and Republic of Ireland" and the companies Act 2006.

The financial statements have been prepared under historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEE INFORMATION

The average number of employees during the year was 18 (2021 - 17) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2021 and 31 March 2022	<u>185,000</u>
AMORTISATION	
At 1 April 2021 and 31 March 2022	<u>185,000</u>
NET BOOK VALUE	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	56,233	102,847	137,743	530	297,353
Additions	-	-	-	539	539
Disposals	-	(59,535)	(89,878)	-	(149,413)
At 31 March 2022	<u>56,233</u>	<u>43,312</u>	<u>47,865</u>	<u>1,069</u>	<u>148,479</u>
DEPRECIATION					
At 1 April 2021	48,034	85,460	114,410	33	247,937
Charge for year	3,749	1,358	1,546	178	6,831
Eliminated on disposal	-	(51,206)	(76,855)	-	(128,061)
At 31 March 2022	<u>51,783</u>	<u>35,612</u>	<u>39,101</u>	<u>211</u>	<u>126,707</u>
NET BOOK VALUE					
At 31 March 2022	<u>4,450</u>	<u>7,700</u>	<u>8,764</u>	<u>858</u>	<u>21,772</u>
At 31 March 2021	<u>8,199</u>	<u>17,387</u>	<u>23,333</u>	<u>497</u>	<u>49,416</u>

6. STOCKS

	31.3.22	31.3.21
	£	£
Stocks	<u>2,983</u>	<u>5,887</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. DEBTORS	31.3.22	31.3.21
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	220	-
Amounts due from members	-	97,783
Prepayments	3,286	3,000
	<u>3,506</u>	<u>100,783</u>
Amounts falling due after more than one year:		
Miyun Sub Ltd -debtor	20,791	-
Aggregate amounts	<u>24,297</u>	<u>100,783</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
	£	£
Bank loans and overdrafts	10,000	-
Trade creditors	5,782	24,527
Subway Coventry Ltd	-	10,171
Social security and other taxes	1,665	2,512
Net Wages	-	13,869
VAT	17,684	17,353
Miyun Subs Ltd	-	20,676
	<u>35,131</u>	<u>89,108</u>
9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.3.22	31.3.21
	£	£
Bank loans - 2-5 years	<u>35,343</u>	<u>-</u>
10. LOANS AND OTHER DEBTS DUE TO MEMBERS	31.3.22	31.3.21
	£	£
Amounts owed to members in respect of profits	<u>42,233</u>	<u>144,508</u>
Falling due within one year	<u>42,233</u>	<u>144,508</u>

In the event of a winding up the amounts in "Loans and other debts due to members" will rank equally with unsecured creditors.

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