Registered

# KAST TCC LTD

**Directors**
Mr J Kast
Mrs M Kast

**Secretary**
Mrs M Kast

**Registered Office**
Ceol Na Mara
Cromlech Road
Sandbank
Dunoon
PA23 8QH

**Registered Number**
SC501310

## ANNUAL REPORT AND UNAUDITED ACCOUNTS FOR THE PERIOD 24 MARCH 2015 TO 31 MARCH 2016


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SCT 24/09/2016 #136
COMPANIES HOUSE

# KAST TCC LTD
# REPORT OF THE DIRECTORS
# PERIOD 24 MARCH 2015 31 MARCH 2016

## FINANCIAL STATEMENTS

The Directors present their report together with the unaudited Financial Statements for the period ended 31 March 2016.

## PRINCIPAL ACTIVITIES

The company's principal activity is that of providing training and consultancy services.

There have been no significant changes in the business during the period.

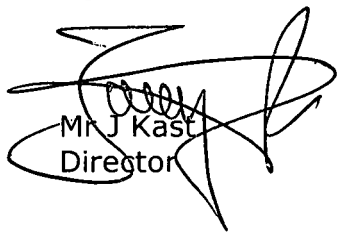
## DIRECTORS

The Directors of the company during the period were: -

- Mr J Kast
- Mrs M Kast

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**By Order of the Board**



Mr J Kast
Director

6 September 2016

## KAST TCC LTD
## STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. In preparing those financial statements, the directors are required to: -

**Select suitable policies and then apply them consistently**

**Make judgements and estimates that are reasonable and prudent**

**State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements**

**Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business**

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are of the opinion that these requirements have been satisfied.

# KAST TCC LTD
## PROFIT & LOSS ACCOUNT
## FOR THE PERIOD 24 MARCH 2015 TO 31 MARCH 2016

| | Note | 2016 £ |
|---|---|---|
| Turnover | 2 | 210,503 |
| Cost of Sales | | 213 |
| **Gross Profit** | | 210,290 |
| Administrative Expenses | | 82,389 |
| | | 127,901 |
| Other Operating Income | | - |
| **Operating Profit** | 3 | 127,901 |
| Interest Receivable | | 49 |
| Interest Payable | | - |
| **Profit on Ordinary Activities before Taxation** | | 127,950 |
| Taxation on Profit on Ordinary Activities | 6 | 27,871 |
| **Profit on Ordinary Activities after Taxation** | | 100,079 |
| Dividends Paid | | 100,000 |
| | | 79 |
| Retained Profit Brought Forward | | - |
| Profit for the Financial period after taxation | | 79 |
| **Retained Profit Carried Forward** | | 79 |

The notes on pages 6 to 9 form part of these financial statements.

# KAST TCC LTD
## BALANCE SHEET
## AS AT 31 MARCH 2016

| | Note | 2016 |
|---|---|---|
| **Fixed Assets** | | £ |
| Tangible Fixed Assets | 7 | 1,115 |
| **Current Assets** | | |
| Stocks | | - |
| Debtors | 8 | 25,757 |
| Cash at Bank & in Hand | | 3,225 |
| | | 28,982 |
| **Creditors:** | | |
| Amounts falling due within one year | 9 | 29,918 |
| **Net Current Liabilities** | | (936) |
| **Total Assets less Current liabilities** | | 179 |
| **Creditors:** | | |
| Amount falling due after more than one year | 10 | - |
| **Net Assets** | | 179 |
| **Capital and Reserves** | | |
| Called up Share Capital | 11 | 100 |
| Profit and Loss Account | | 79 |
| **Shareholders Funds** | | 179 |

The balance sheet is continued on page 5.

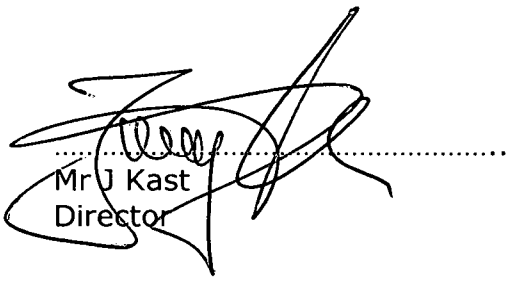
# KAST TCC LTD
# BALANCE SHEET
# AS AT 31 MARCH 2016

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

For the financial period to 31 March 2016 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Signed on behalf of the board of directors.



.....

Mr J Kast
Director

6 September 2016

**KAST TCC LTD**
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**
**FOR THE PERIOD 24 MARCH 2015 TO 31 MARCH 2016**

## 1 ACCOUNTING POLICIES

The Financial Statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) under the historical cost convention.

### Turnover

Turnover represents sales to customers at invoiced amounts.

### Depreciation

Depreciation is provided to write off the cost less estimated residual values of all fixed assets over their expected useful lives. It is calculated on the original cost of the assets at the following rates:-

| | | |
|---|---|---|
| Fixtures, Fittings & Equipment | 20% | Reducing Balance Basis |
| Motor Vehicles | 20% | Reducing Balance Basis |
| Goodwill | 20% | Straight Line |

### Taxation

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

### Pension Costs

The company operates a defined contribution scheme. The amount charged to the profit and loss account in respect of pension costs and other post retirement benefits is the contributions payable in the period. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

### Foreign Currency Translation

Transactions in foreign currency are reflected at the rate of exchange at the date of transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. Any gain or loss arising from a change in exchange rates subsequent to the date of the transaction is included as an exchange gain or loss in the profit and loss account.

### Cash Flow

The accounts 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).

**KAST TCC LTD**
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**
**FOR THE PERIOD 24 MARCH 2015 TO 31 MARCH 2016**

## 2 TURNOVER & PROFITS

The turnover and profit before taxation is attributable to the provision of training and consultancy services.

Turnover is related to the United Kingdom and European market.

## 3 OPERATING PROFIT

Operating profit is stated after charging:-

| | 2016 |
|---|---|
| | £ |
| Depreciation | 278 |

## 4 EMPLOYEES

The average weekly number of employees, including directors, during the period was 2.

| | 2016 |
|---|---|
| | £ |
| Directors Emoluments consist of: - | |
| Remuneration | 33,617 |
| Pension Costs | 4,800 |
| | 38,417 |

## 5 TRANSACTIONS INVOLVING DIRECTORS

There are no relevant transactions to be disclosed in this period.

## 6 TAXATION

| | 2016 |
|---|---|
| | £ |
| Corporation Tax @ 20.0% | 27,871 |

**KAST TCC LTD**
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**
**FOR THE PERIOD 24 MARCH 2015 TO 31 MARCH 2016**

## 7 TANGIBLE FIXED ASSETS

| | Fixtures, Fittings & Equipment | Vehicles | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| Introduced at value | - | 6,500 | 6,500 |
| Additions | 1,393 | - | 1,393 |
| Disposals | - | (6,500) | (6,500) |
| At 31/3/16 | 1,393 | - | 1,393 |
| **Depreciation** | | | |
| Charge for period | 278 | - | 278 |
| On Disposal | - | - | - |
| At 31/3/16 | 278 | - | 278 |
| **Net Book Values** | | | |
| At 31/3/16 | 1,115 | - | 1,115 |

## 8 DEBTORS

| | 2016 |
|---|---|
| | £ |
| Trade Debtors | 15,739 |
| Directors Loan Account | 10,018 |
| | 25,757 |

**KAST TCC LTD**
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**
**FOR THE PERIOD 24 MARCH 2015 TO 31 MARCH 2016**

## 9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2016 £ |
|---|---|
| Trade Creditors | - |
| Taxation & Social Security | 961 |
| Accruals | 1,086 |
| Corporation Tax | 27,871 |
| | 29,918 |

## 10 CREDITORS FALLING DUE AFTER ONE YEAR

| | 2016 £ |
|---|---|
| Other Creditors | - |

## 11 SHARE CAPITAL

| | Allotted, Issued & Fully Paid 2016 £ |
|---|---|
| Ordinary Shares of £1 each | 100 |

100 ordinary shares of £1 were issued during the period.

## 12 RELATED PARTY TRANSACTIONS

Kast TCC Ltd provided training and consultancy services to Xpand Life College totaling £5,132 of which £- was outstanding at the period end, and services to Xpand UK Ltd totaling £44,164 of which £- was outstanding at the period end.

Mr & Mrs Kast are directors of Xpand Life College and Mr Kast is a director in Xpand UK Ltd.