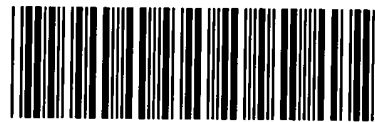


Company Registration No. 04438246 (England and Wales)

CAPRI CONSULTANTS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016
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CAPRI CONSULTANTS LTD

COMPANY INFORMATION

Director	Louise Maurice
Secretary	Paul Maurice
Company number	04438246
Registered office	52 Hendon Hall Court Parson Street London NW4 1QY
Accountants	Animo Tax and Accountancy Limited Office 1 35 Princess Street Rochdale Greater Manchester United Kingdom OL12 0HA

CAPRI CONSULTANTS LTD

CONTENTS

	Page
Balance sheet	1
Notes to the financial statements	2 - 7
Detailed profit and loss account	-

CAPRI CONSULTANTS LTD

BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	4		1,956		2,606
Investments	5		27,388		27,388
			<u>29,344</u>		<u>29,994</u>
Current assets					
Debtors	6	6,000		74,430	
Cash at bank and in hand		1,202		29,610	
		<u>7,202</u>		<u>104,040</u>	
Creditors: amounts falling due within one year	7	(3,036)		(34,576)	
Net current assets			<u>4,166</u>		<u>69,464</u>
Total assets less current liabilities			<u>33,510</u>		<u>99,458</u>
Capital and reserves					
Called up share capital	8		4		4
Profit and loss reserves			33,506		99,454
Total equity			<u>33,510</u>		<u>99,458</u>

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved and signed by the director and authorised for issue on 29-04-17

L. Maurice

 Louise Maurice
 Director

Company Registration No. 04438246

CAPRI CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

Company information

Capri Consultants Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 52 Hendon Hall Court, Parson Street, London, NW4 1QY.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Turnover

Turnover represents amounts derived from the company's principal activity. Turnover is recognised upon completion of the contractual obligations of the company.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CAPRI CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.7 Taxation

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

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

CAPRI CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date 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 is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 1 (2015 - 1).

3 Taxation

	2016 £	2015 £
Current tax		
UK corporation tax on profits for the current period	1,452	-
Adjustments in respect of prior periods	-	25,511
Total current tax	<u>1,452</u>	<u>25,511</u>

CAPRI CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

4 Tangible fixed assets

Plant and machinery etc £

Cost

At 1 January 2016 and 31 December 2016

14,087

Depreciation and impairment

At 1 January 2016

11,480

Depreciation charged in the year

651

At 31 December 2016

12,131

Carrying amount

At 31 December 2016

1,956

At 31 December 2015

2,606

5 Fixed asset investments

2016
£

2015
£

Investments

27,388

27,388

Movements in fixed asset investments

Investments
other than
loans
£

Cost or valuation

At 1 January 2016 & 31 December 2016

27,388

Carrying amount

At 31 December 2016

27,388

At 31 December 2015

27,388

6 Debtors

2016
£

2015
£

Amounts falling due within one year:

Trade debtors

6,000

51,250

Other debtors

-

23,180

6,000

74,430

CAPRI CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

7 Creditors: amounts falling due within one year

	2016 £	2015 £
Corporation tax	1,452	25,511
Other taxation and social security	-	3,332
Other creditors	1,584	5,733
	<u>3,036</u>	<u>34,576</u>

8 Called up share capital

	2016 £	2015 £
Ordinary share capital Issued and fully paid 4 Ordinary of £1 each	<u>4</u>	<u>4</u>

CAPRI CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

9 Related party transactions

At the year end the company owed the director £51 (2015: £23,180, debtor), which is included within creditors. This is repayable on demand.