

Company Registration No. 04652895 (England and Wales)

CPI INVESTMENT FUND LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
PAGES FOR FILING WITH REGISTRAR

PM+M Solutions for Business LLP
Chartered Accountants
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CPI INVESTMENT FUND LIMITED

COMPANY INFORMATION

Director	Evita Stopina	(Appointed 7 September 2023)
Company number	04652895	
Registered office	3rd Floor 20 Old Bailey London United Kingdom EC4M 7AN	
Accountants	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

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CPI INVESTMENT FUND LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	4	3,958,154		241,523	
Creditors: amounts falling due within one year	5	(3,719,044)		(2,413)	
Net current assets			239,110		239,110
Capital and reserves					
Called up share capital			250,000		250,000
Profit and loss reserves			(10,890)		(10,890)
Total equity			239,110		239,110

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

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

For the financial year ended 30 June 2023 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 Companies Act 2006 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 by the board of directors and authorised for issue on 27 March 2024 and are signed on its behalf by:

Evita Stopina
Director

Company registration number 04652895 (England and Wales)

CPI INVESTMENT FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Company information

CPI Investment Fund Limited is a private company limited by shares incorporated in England and Wales. The registered office is 3rd Floor, 20 Old Bailey, London, United Kingdom, EC4M 7AN.

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. The principal accounting policies adopted are set out below.

1.2 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.3 Transactions undertaken as agent

Where the company enters into transactions as an agent on behalf of its principal and the company does not carry the risks and rewards of those transactions, the transactions are not reflected in the financial statements.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Carrying value of debtors

Debtors are valued at the lower cost and net realisable value. Net realisable value includes, where necessary, provisions for irrecoverable amounts. Calculation of these provisions requires judgements to be made regarding the recoverability of the balances.

CPI INVESTMENT FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	-	-

4 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Amounts owed by group undertakings	770,775	-
Other debtors	3,187,379	241,523
	<u>3,958,154</u>	<u>241,523</u>

5 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>3,719,044</u>	<u>2,413</u>

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.