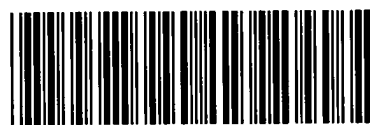


COMPANY REGISTRATION NUMBER: 06414496

Caledomus Limited
Filleted Financial Statements
For the year ended
31 October 2017

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Caledomus Limited

Financial Statements

Year ended 31 October 2017

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Caledomus Limited

Statement of Financial Position

31 October 2017

	Note	2017 €	€	2016 €
Fixed assets				
Tangible assets	4		3,200,000	3,200,000
Creditors: amounts falling due within one year	5	21,863		—
Net current liabilities			21,863	—
Total assets less current liabilities			3,178,137	3,200,000
Creditors: amounts falling due after more than one year	6		2,169,962	2,121,863
Net assets			1,008,175	1,078,137
Capital and reserves				
Called up share capital			1,049,820	1,049,820
Other reserves			50,180	50,180
Profit and loss account			(91,825)	(21,863)
Shareholders funds			1,008,175	1,078,137

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

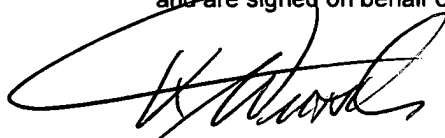
In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 October 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 27th June 2018 and are signed on behalf of the board by:



K.A. Wursch
Director

Company registration number: 06414496

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

Caledomus Limited

Notes to the Financial Statements

Year ended 31 October 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Dixcart House, Addlestone Road, Bourne Business Park, Addlestone, Surrey, KT15 2LE.

The principal activity of the company during the year under review continued to be the holding of investment property.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euros, which is the functional currency of the entity. Assets and liabilities are translated into Euros at rates of exchange ruling at the balance sheet date.

Going concern

Under the terms of the shareholder agreement, the shareholder has agreed to repay the loan in exchange for further shares to be issued equal to the capital repayments made by them.

The parent company, Namir Holding Ltd, has agreed to make resources available to the company to enable it to continue in existence for the foreseeable future. The director is not aware of any reason why the finance available from Namir Holding Ltd might be withdrawn. As a result he has adopted the going concern basis of accounting.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 November 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

Investment property

Investment property is included at fair value. Gains are recognised in the income statement. Deferred taxation is provided on these gains at the rate expected to apply when the property is sold.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Caledomus Limited

Notes to the Financial Statements *(continued)*

Year ended 31 October 2017

4. Tangible assets

	Land and buildings €
Cost	
At 1 November 2016 and 31 October 2017	<u>3,200,000</u>
Depreciation	
At 1 November 2016 and 31 October 2017	<u>—</u>
Carrying amount	
At 31 October 2017	<u>3,200,000</u>
At 31 October 2016	<u>3,200,000</u>

Tangible assets held at valuation

Freehold investment property was revalued by the director at open market value at 31 October 2017.

5. Creditors: amounts falling due within one year

	2017 €	2016 €
Other creditors	<u>21,863</u>	<u>—</u>

6. Creditors: amounts falling due after more than one year

	2017 €	2016 €
Other creditors	<u>2,169,962</u>	<u>2,121,863</u>

7. Controlling party

The parent company is Namir Holding Ltd, a company incorporated in United Arab Emirates. The company's registered office is P.O.Box 171954, Dubai, United Arab Emirates.

8. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 November 2015.

No transitional adjustments were required in equity or profit or loss for the year.