

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Caps Christophe Carpente Architecture
Interior Design Ltd

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for the Year Ended 31 March 2023

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Caps Christophe Carpenté Architecture
Interior Design Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTOR: C J Carpenté

SECRETARY: Ms R Canot

REGISTERED OFFICE: 87 Notting Hill Gate
London
W11 3JZ

REGISTERED NUMBER: 09675897 (England and Wales)

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Property, plant and equipment	4		29,961		41,834
CURRENT ASSETS					
Inventories		6,126		-	
Debtors	5	441,740		135,357	
Cash at bank and in hand		<u>275,250</u>		<u>147,385</u>	
		723,116		282,742	
CREDITORS					
Amounts falling due within one year	6	<u>335,048</u>		<u>166,760</u>	
NET CURRENT ASSETS			<u>388,068</u>		<u>115,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>418,029</u>		<u>157,816</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>417,929</u>		<u>157,716</u>
			<u>418,029</u>		<u>157,816</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company 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 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
31 March 2023

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 July 2023 and were signed by:

C J Carpente - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Caps Christophe Carpente Architecture Interior Design Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discount, rebates, value added tax and other sales taxes

Tangible fixed assets

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost less depreciation and impairment. Depreciation has been computed to write off the cost of the tangible fixed assets over their expected useful lives as follows:

Motor Vehicle - 25% per annum on cost

Fixtures and fittings - 25% per annum on WDV

Computer equipment - 25% per annum on WDV

Work in progress

Work in progress is calculated based on the relevant proportion of overheads according to the stage of completion, which is then valued at the lower of cost and net realisable value.

Taxation

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 expenses that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for the current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9 (2022 - 7) .

4. **PROPERTY, PLANT AND EQUIPMENT**

	Plant and machinery etc £
COST	
At 1 April 2022	123,177
Additions	9,252
At 31 March 2023	<u>132,429</u>
DEPRECIATION	
At 1 April 2022	81,343
Charge for year	21,125
At 31 March 2023	<u>102,468</u>
NET BOOK VALUE	
At 31 March 2023	<u>29,961</u>
At 31 March 2022	<u>41,834</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. **DEBTORS**

	31.3.23 £	31.3.22 £
Amounts falling due within one year:		
Trade debtors	230,661	15,782
Other debtors	<u>108,531</u>	<u>43,325</u>
	<u>339,192</u>	<u>59,107</u>
Amounts falling due after more than one year:		
Other debtors	<u>102,548</u>	<u>76,250</u>
Aggregate amounts	<u>441,740</u>	<u>135,357</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Bank loans and overdrafts	2,670	5,212
Hire purchase contracts	-	3,803
Trade creditors	207,578	20,011
Taxation and social security	111,108	78,313
Other creditors	<u>13,692</u>	<u>59,421</u>
	<u>335,048</u>	<u>166,760</u>

7. **RELATED PARTY DISCLOSURES**

The controlling party is C J Carpente.

As at balance sheet date £99,042 (2022:£76,250) included in other debtors is loan to directors on which 2% average interest is charged.

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.