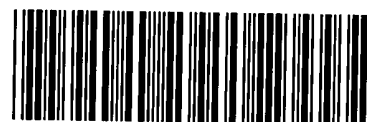


Company Registration No. 09789214 (England and Wales)

CGROWTH CAPITAL BOND LIMITED
ABBREVIATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2016

SATURDAY



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20/05/2017

#388

COMPANIES HOUSE

CGROWTH CAPITAL BOND LIMITED

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CGROWTH CAPITAL BOND LIMITED

INDEPENDENT AUDITOR'S REPORT TO CGROWTH CAPITAL BOND LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Cgrowth Capital Bond Limited for the period ended 31 December 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

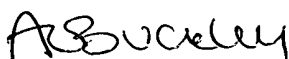
Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Mrs Alison Buckley (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth LLP

31.3.17

Chartered Accountants
Statutory Auditor

Centurion House
129 Deansgate
Manchester
M3 3WR

CGROWTH CAPITAL BOND LIMITED

ABBREVIATED BALANCE SHEET

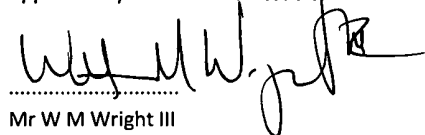
AS AT 31 DECEMBER 2016

	Notes	2016 £	£
Current assets			
Debtors	2	15,877,611	
Cash at bank and in hand		39,306	
		<u>15,916,917</u>	
Creditors: amounts falling due within one year		<u>(832,984)</u>	
Total assets less current liabilities			15,083,933
Creditors: amounts falling due after more than one year	3		<u>(15,079,455)</u>
			<u>4,478</u>
Capital and reserves			
Called up share capital	4		1
Profit and loss account			<u>4,477</u>
Shareholder's funds			<u>4,478</u>

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

Approved by the Board for issue on

March 31, 2017



Mr W M Wright III
Director

Company Registration No. 09789214

CGROWTH CAPITAL BOND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2016

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents interest receivable on financial assets classified as loans advanced and has been included on an accruals basis.

1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.5 Interest payable

Interest payable on financial liabilities classified as bonds issued has been included on an accruals basis.

1.6 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Debtors

Debtors include an amount of £15,313,952 which is due after more than one year.

3 Creditors: amounts falling due after more than one year

2016

£

Analysis of loans repayable in more than five years

Total not repayable by instalments and due in more than five years

12,343,114

CGROWTH CAPITAL BOND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2016

4	Share capital	2016
		£
	Allotted, called up and fully paid	
	1 Ordinary share of £1 each	1
		<hr/>

During the year 1 ordinary share of £1 was allotted and fully paid at par for cash consideration to form the capital base of the company.

5 Ultimate parent company

The ultimate parent company is CGrowth Capital, Inc. a company registered in Delaware, USA.

CGrowth Capital, Inc. prepares group financial statements and copies can be obtained from:

4550 NW Newberry Hill Road,
Suite 202,
Silverdale, WA 98383

CGROWTH CAPITAL BOND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2016

6 Related party relationships and transactions

CGrowth Capital, Inc.

CGrowth Capital, Inc. is the ultimate parent company of CGrowth Capital Bond Limited, owning the entire issued share capital.

During the period, dividends of £10,000 were paid to CGrowth Capital, Inc.

During the period, CGrowth Capital, Inc. recharged legal and administrative expenses to CGrowth Capital Bond Limited totalling £250,695.

At the balance sheet date, CGrowth Capital Bond Limited owed CGrowth Capital, Inc. £250,694.

Powder River Resources Inc

Powder River Resources Inc is a fellow subsidiary of CGrowth Capital, Inc.

During the period, CGrowth Capital Bond Limited advanced loans to Powder River Resources Inc and charged interest of £434,618.

At the balance sheet date, CGrowth Capital Bond Limited was owed £6,074,437 from Powder River Resources Inc.