

**CAPLA DEVELOPMENTS LTD.**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2016**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2016**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>
<b>Chartered Accountants' Report</b>	<b>4</b>

**CAPLA DEVELOPMENTS LTD.**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2016**

**DIRECTORS:**

C J Richardson  
Mrs A Richardson  
Mrs L J Stubbins  
P Stubbins  
C M Addison

**SECRETARY:**

C J Richardson

**REGISTERED OFFICE:**

Let it House  
Lombard Street  
Newark  
Nottinghamshire  
NG24 1XG

**REGISTERED NUMBER:**

06391394 (England and Wales)

**ACCOUNTANTS:**

Duncan & Toplis Limited  
14 London Road  
Newark  
Nottinghamshire  
NG24 1TW

**ABBREVIATED BALANCE SHEET**  
**31 OCTOBER 2016**

	Notes	31.10.16 £	31.10.15 £
<b>CURRENT ASSETS</b>			
Stocks		2,863,254	3,235,678
Debtors		76,397	62,402
Cash at bank		111,933	6,176
		<u>3,051,584</u>	<u>3,304,256</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>2,781,527</u>	<u>3,331,779</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>270,057</u>	<u>(27,523)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>270,057</u>	<u>(27,523)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	40	40
Profit and loss account		<u>270,017</u>	<u>(27,563)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>270,057</u>	<u>(27,523)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) 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.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 28 July 2017 and were signed on its behalf by:

C J Richardson - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

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

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard for Smaller Entities (effective January 2015) not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover represents the sale of properties.

**Stocks and work in progress**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, except for the deferred tax asset on tax losses carried forward.

**2. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.16	31.10.15
		£1	£	£
40	Ordinary shares		<u>40</u>	<u>40</u>

**3. ULTIMATE PARENT COMPANY**

The ultimate parent company is Capla Group Holdings Limited.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
CAPLA DEVELOPMENTS LTD.**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Capla Developments Ltd. for the year ended 31 October 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Capla Developments Ltd., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Capla Developments Ltd. and state those matters that we have agreed to state to the Board of Directors of Capla Developments Ltd., as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Capla Developments Ltd. Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Capla Developments Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Capla Developments Ltd.. You consider that Capla Developments Ltd. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Capla Developments Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Duncan & Toplis Limited  
14 London Road  
Newark  
Nottinghamshire  
NG24 1TW

28 July 2017

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.