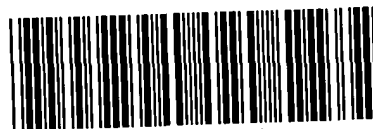


Company Registration No. 8397576 (England and Wales)

**EMPOT LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**  
**PAGES FOR FILING WITH REGISTRAR**  
**REGISTRAR'S COPY**  
**OF ACCOUNTS**

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COMPANIES HOUSE

**Cavendish**  
**Chartered Certified Accountants**  
**68 Grafton Way**  
**London**  
**W1T 5DS**

**Ref: 6363**

# EMPOT LIMITED

## COMPANY INFORMATION

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<b>Director</b>	T Gwyn-Jones
<b>Secretary</b>	J Bishop
<b>Company number</b>	8397576
<b>Registered office</b>	68 Grafton Way London W1T 5DS
<b>Auditor</b>	Cavendish Chartered Certified Accountants 68 Grafton Way London W1T 5DS
<b>Business address</b>	Hamstead Park Hamstead Marshall Newbury Berkshire RG20 0HE

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# EMPOT LIMITED

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# EMPOT LIMITED

## BALANCE SHEET

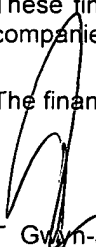
AS AT 30 SEPTEMBER 2017

	Notes	2017 £	£	2016 £	£
<b>Current assets</b>					
Debtors	2	405,000		405,000	
<b>Creditors: amounts falling due within one year</b>	3	<u>(441,022)</u>		<u>(440,169)</u>	
<b>Net current liabilities</b>			<u>(36,022)</u>		<u>(35,169)</u>
<b>Capital and reserves</b>					
Called up share capital	4		2		2
Profit and loss reserves			<u>(36,024)</u>		<u>(35,171)</u>
<b>Total equity</b>			<u>(36,022)</u>		<u>(35,169)</u>

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

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 and signed by the director and authorised for issue on 10 May 2018

  
T Gwyn-Jones  
Director

Company Registration No. 8397576

# EMPOT LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 SEPTEMBER 2017

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	Share capital	Profit and loss reserves	Total
	£	£	£
Balance at 29 February 2016	2	(2)	-
Period ended 30 September 2016:			
Loss and total comprehensive income for the period	-	(35,169)	(35,169)
	<hr/>	<hr/>	<hr/>
Balance at 30 September 2016	2	(35,171)	(35,169)
Period ended 30 September 2017:			
Loss and total comprehensive income for the period	-	(853)	(853)
	<hr/>	<hr/>	<hr/>
Balance at 30 September 2017	<u>2</u>	<u>(36,024)</u>	<u>(36,022)</u>

# EMPOT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2017

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### 1 Accounting policies

#### Company information

Empot Limited is a private company limited by shares incorporated in England and Wales. The registered office is 68 Grafton Way, London, W1T 5DS.

#### 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 Reporting period

The comparative period was for the seven month period ended 30 September 2016. The prior period year end was amended in order for it to become aligned with the group of which the company is a part. Therefore the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

#### 1.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# EMPOT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2017

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.4 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### **1.5 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

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

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

# EMPOT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2017

### 2 Debtors

	2017	2016
	£	£
Amounts falling due within one year:		
Other debtors	405,000	405,000
	<u>          </u>	<u>          </u>

### 3 Creditors: amounts falling due within one year

	2017	2016
	£	£
Amounts due to group undertakings	440,422	439,569
Other creditors	600	600
	<u>          </u>	<u>          </u>
	441,022	440,169
	<u>          </u>	<u>          </u>

### 4 Called up share capital

	2017	2016
	£	£
Ordinary share capital		
Issued and fully paid		
2 Ordinary shares of £1 each	2	2
	<u>          </u>	<u>          </u>
	2	2
	<u>          </u>	<u>          </u>

### 5 Audit report information

As the income statement has been omitted from the filing copy of the financial statements the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

The senior statutory auditor was Sonja Henry FCA.

The auditor was Cavendish.

### 6 Parent company

The immediate parent company and controlling party is Boldhurst Properties Limited.

The ultimate parent company is Kingscastle Limited.

The ultimate controlling party is the director, T Gwyn-Jones, by virtue of his shareholding in Kingscastle Limited.

The smallest and largest group into which the company's results are consolidated is Kingscastle Limited. Copies of the financial statements of Kingscastle Limited will be available by writing to The Secretary, 68 Grafton Way, London W1T 5DS.