

**REGISTERED NUMBER: 04849268 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2017**  
**FOR**  
**CAPEL CONSULTANTS (HIGHWAYS) LIMITED**

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FOR THE YEAR ENDED 31 JULY 2017**

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**CAPEL CONSULTANTS (HIGHWAYS) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JULY 2017**

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**DIRECTOR:** Mr J Moriarty

**SECRETARY:** Mrs A Moriarty

**REGISTERED OFFICE:** 2 Mountside  
Stanmore  
Middlesex  
HA7 2DT

**BUSINESS ADDRESS:** 86 Capel Gardens  
Pinner  
Middlesex  
HA5 5RD

**REGISTERED NUMBER:** 04849268 (England and Wales)

**ACCOUNTANTS:** Mountsides Limited  
Chartered Accountants  
2 Mountside  
Stanmore  
Middlesex  
HA7 2DT

**ABRIDGED BALANCE SHEET**  
**31 JULY 2017**

	Notes	2017 £	2016 £
<b>CURRENT ASSETS</b>			
Debtors		7,654	9,151
Cash at bank		<u>609</u>	<u>6,576</u>
		<b>8,263</b>	<b>15,727</b>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>7,403</u>	<u>14,853</u>
<b>NET CURRENT ASSETS</b>		<u><b>860</b></u>	<u><b>874</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>860</b></u>	<u><b>874</b></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	<b>2</b>	<b>2</b>
Retained earnings		<u><b>858</b></u>	<u><b>872</b></u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>860</b></u>	<u><b>874</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 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 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 July 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 on 11 November 2017 and were signed by:

Mr J Moriarty - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2017**

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**1. STATUTORY INFORMATION**

Capel Consultants (Highways) Limited 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. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax in respect of the principal activity of the company which is that of highway consultancy.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Computer equipment - 50% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Going concern**

The director has reviewed the company financial position for the next twelve months and he believes that the preparation of the accounts on a going concern basis is appropriate.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2016 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2017

5. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 August 2016 and 31 July 2017	<u>3,966</u>
<b>DEPRECIATION</b>	
At 1 August 2016 and 31 July 2017	<u>3,966</u>
<b>NET BOOK VALUE</b>	
At 31 July 2017	<u>-</u>
At 31 July 2016	<u>-</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2017 £	2016 £
2	Ordinary	£1.00	<u>2</u>	<u>2</u>

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 July 2017 and 31 July 2016:

	2017 £	2016 £
<b>Mr J Moriarty</b>		
Balance outstanding at start of year	6,136	(151)
Amounts advanced	27,900	48,728
Amounts repaid	(29,397)	(42,441)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>4,639</u>	<u>6,136</u>

8. FIRST TIME ADOPTION OF FRS 102

These financial statements for the year ended 31 July 2017 are the first financial statements that comply with Financial Reporting Standard 102 Section 1A "Small Entities". The date of transition is 1 August 2015.

The policies applied under the company's previous accounting framework are not materially different from Financial Reporting Standard 102 Section 1A "Small Entities" and have not impacted on equity or profit or loss.

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.