

**CELCIUS INVESTMENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

An Accounting Gem Ltd

Member of the Association of Accounting Technicians

Sapphire House,
Cristal Business Centre, Knightsdale Road
Ipswich
Suffolk
IP1 4JJ

CELCIUS INVESTMENTS LIMITED
Unaudited Financial Statements
For The Year Ended 28 February 2018

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CELCIUS INVESTMENTS LIMITED**Balance Sheet****As at 28 February 2018****Registered number:** 05736082

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	2		1		1
			<u>1</u>		<u>1</u>
			1		1
CURRENT ASSETS					
Debtors	3	90,084		90,084	
Cash at bank and in hand		646		696	
		<u>90,730</u>		<u>90,780</u>	
			90,730		90,780
NET CURRENT ASSETS (LIABILITIES)					
			<u>90,730</u>		<u>90,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>90,731</u>		<u>90,781</u>
NET ASSETS					
			<u>90,731</u>		<u>90,781</u>
CAPITAL AND RESERVES					
Called up share capital	4		90,000		90,000
Profit and Loss Account			731		781
			<u>90,731</u>		<u>90,781</u>
SHAREHOLDERS' FUNDS					
			90,731		90,781

CELCIUS INVESTMENTS LIMITED

Balance Sheet (continued)

As at 28 February 2018

For the year ending 28 February 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Anthony Harmer

21st September 2018

The notes on pages 3 to 4 form part of these financial statements.

CELCIUS INVESTMENTS LIMITED
Notes to the Financial Statements
For The Year Ended 28 February 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Consolidation

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company therefore has taken advantage of the exemption provided by Section 402 of the Companies Act 2006 not to prepare group accounts.

1.3. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

2. Investments

	Unlisted £
Cost	
As at 1 March 2017	1
As at 28 February 2018	1
Provision	
As at 1 March 2017	-
As at 28 February 2018	-
Net Book Value	
As at 28 February 2018	1
As at 1 March 2017	1

The company owns 100% of the issued Ordinary share capital of Munro Importers Limited, a company incorporated in England and Wales.

Aggregate capital and reserves (2018) £513,367 (2017) £359,221

Profit and (Loss) for the year (2018) £244,146 (2017) £94,616

Under the provision of section 402 of the Companies Act 2006 the company is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the company as an individual entity.

CELCIUS INVESTMENTS LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2018

3. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	90,084	90,084
	<u>90,084</u>	<u>90,084</u>
Amounts owed by group undertakings		

4. Share Capital

	2018	2017
	£	£
Allotted, Called up and fully paid	90,000	90,000
	<u>90,000</u>	<u>90,000</u>

5. Dividends

	2018	2017
	£	£
On equity shares:		
Final dividend paid	90,000	90,000
	<u>90,000</u>	<u>90,000</u>

6. Related Party Transactions

The ultimate controlling party throughout the period was Gneiss Limited (incorporated in Jersey) by virtue of it 66% shareholding in the company.

7. General Information

CELCIUS INVESTMENTS LIMITED Registered number 05736082 is a limited by shares company incorporated in England & Wales. The Registered Office is First floor, Unit 1, The Quadrangle, The Drift, Nacton Road,, Ipswich, Suffolk, IP3 9QR.

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.