

Registered number: 07505002

**HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD
MINES PLC)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2017

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HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

COMPANY INFORMATION

Directors	A A Sardelic T J Werner (resigned 31 May 2017) M P J Helme (appointed 23 February 2017) N R B Holmes (appointed 23 February 2017) M Eberhardt (appointed 1 August 2017)
Company secretary	David Venus & Company LLP
Registered number	07505002
Registered office	42-50 Hersham Road Esher Surrey KT102 1RZ
Independent auditors	Ashings Limited Chartered Accountants & Statutory Auditors Northside House Mount Pleasant Cockfosters Herts. EN4 9EB

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

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HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

STRATEGIC REPORT FOR THE PERIOD ENDED 31 MARCH 2017

Introduction

The company is a holding company.

Business review

The company renamed itself Holmes Investment Properties PLC (formerly Cariboo Gold Mines PLC) on 29 March 2017 it has ceased its mining activities and is now seeking suitable property investments in the Leisure Sector.

On 25 January 2017 the company acquired the entire share capital of Holmes Investment Properties Limited (subsequently renamed UK Adventure Parks Limited) for a total consideration of £50m comprising 399,000,000 €0.01 ordinary shares at a price of €0.15 (Euros) per share subsequently revised to 300,000,000 €0.01 ordinary shares and 300,000,000 €0.01 preference shares issued at €0.10 per share. The company has issued 84,000,000 ordinary €0.01 shares to date in satisfaction of this liability and consequently a liability of €47,250,000 (£44,679,193 at the balance sheet date) remains which will be satisfied by the issue of the remaining shares under contract. Subsequently an exclusive contract held by the subsidiary to develop up to 12 adventure parks with Mr David Lloyd and others leisure Operators is now held within the Group and will be financed by the company. The company will fund UKAP who will be acquiring the land under option, obtain planning permission, constructing a Leisure facility and leasing the premises to an operating company on a long term lease with pre-agreed lease terms. The company has also signed up other operators to provide multi operator large leisure venues of up to 100,000 square feet initially based in the UK.

There were no unusual business occurrences during the year. The focus of business was to obtain further financing and liaising with potential future investors.

Principal risks and uncertainties

The company's principle risks and uncertainties are:

The company may not be able may not be able to raise sufficient finance to undertake its plans.

The company is reliant on its share price being at an attractive level to fund the construction of Leisure facilities for Operators.

There is a risk that investments made do not performing as planned.

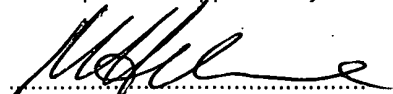
The performance of the tenant operators is key to the long term success of the property business, and this cannot be guaranteed,

Financial key performance indicators

The company has no turnover and retained losses for the year of £68,542

The company's net assets are £7,218,769

This report was approved by the board on 24 November 2017 and signed on its behalf.


M P J Helme
Director

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

DIRECTORS' REPORT FOR THE PERIOD ENDED 31 MARCH 2017

The directors present their report and the financial statements for the Period ended 31 March 2017.

Directors' responsibilities statement

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results and dividends

The loss for the Period, after taxation, amounted to £68,542 (2015 - profit £131,668).

The directors do not recommend the payment of a dividend.

Directors

The directors who served during the Period were:

A A Sardelic
T J Werner (resigned 31 May 2017)
M P J Helme (appointed 23 February 2017)
N R B Holmes (appointed 23 February 2017)

Future developments

The company intends to raise finance to carry out planned investment activities.

The company intends to acquire freehold land and build Leisure facilities on site, and the lease the premises to market leading Operators in the rapidly evolving Leisure industry, creating a centre of Leisure Adventures.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**DIRECTORS' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2017**

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

There have been no significant events affecting the Company since the year end other than those detailed in note 19 to the financial statements.

Auditors

The auditors, Ashings Limited, will be proposed for reappointment in accordance with section 489 of the Companies Act 2006.

This report was approved by the board on 24 November 2017 and signed on its behalf.



M P J Helme
Director

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

We have audited the financial statements of Holmes Investment Properties PLC (formerly Cariboo Gold Mines PLC) for the Period ended 31 March 2017, set out on pages 6 to 17. The relevant financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' 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 and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditors

As explained more fully in the Directors' Responsibilities Statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Strategic Report and the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2017 and of its loss for the Period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Emphasis of matter

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in the accounting policies concerning the company's ability to continue as a going concern. The company's current liabilities exceeded its current assets by £40,909,029, however, as detailed in note 2.2 this liability is due to be extinguished by the issue of shares. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC) (CONTINUED)

Opinion on other matter prescribed by the Companies Act 2006

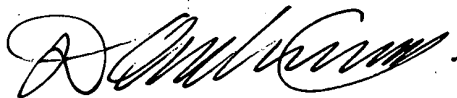
In our opinion, based on the work undertaken in the course of the audit, the information given in the Strategic Report and the Directors' Report for the financial Period for which the financial statements are prepared is consistent with those financial statements and such reports have been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Darryl Ashing FCA (Senior Statutory Auditor)

for and on behalf of
Ashings Limited

Chartered Accountants
Statutory Auditors

Northside House
Mount Pleasant
Cockfosters
Herts.
EN4 9EB

24 November 2017

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2017**

		15 months ended 31 March 2017	<i>12 months ended 31 December 2015</i>
	Note	£	£
Administrative expenses		(68,542)	6,664
Other operating income	4	-	149,284
Operating (loss)/profit	5	(68,542)	155,948
Profit/(loss) on disposal of investments		-	(24,280)
(Loss)/profit before tax		(68,542)	131,668
(Loss)/profit for the Period		(68,542)	131,668

There were no recognised gains and losses for 2017 or 2015 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2017 (2015:£NIL).

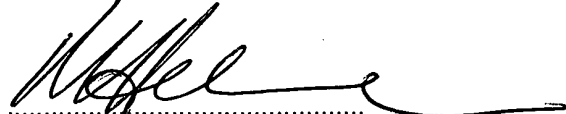
The notes on pages 10 to 17 form part of these financial statements.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)
REGISTERED NUMBER: 07505002

BALANCE SHEET
AS AT 31 MARCH 2017

	Note	31 March 2017 £	31 December 2015 £
Fixed assets			
Investments	8	51,952,550	-
		<u>51,952,550</u>	<u>-</u>
Current assets			
Debtors: amounts falling due after more than one year	9	44,700	-
Debtors: amounts falling due within one year	9	11,975	-
Cash at bank and in hand	10	761	-
		<u>57,436</u>	<u>-</u>
Creditors: amounts falling due within one year	11	(44,791,217)	(51,731)
Net current liabilities		<u>(44,733,781)</u>	<u>(51,731)</u>
Total assets less current liabilities		<u>7,218,769</u>	<u>(51,731)</u>
Net assets/(liabilities)		<u><u>7,218,769</u></u>	<u><u>(51,731)</u></u>
Capital and reserves			
Called up share capital	13	973,584	217,430
Share premium account	14	6,582,888	-
Profit and loss account	14	(337,703)	(269,161)
		<u><u>7,218,769</u></u>	<u><u>(51,731)</u></u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 24 November 2017.



M P J Helme

Director

The notes on pages 10 to 17 form part of these financial statements.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2017**

	Called up share capital	Share premium account	Profit and loss account	Total equity
	£	£	£	£
At 1 January 2015	217,430	-	(400,829)	(183,399)
Comprehensive income for the year				
Profit for the year	-	-	131,668	131,668
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 January 2016	217,430	-	(269,161)	(51,731)
Comprehensive income for the Period				
Loss for the Period	-	-	(68,542)	(68,542)
Shares issued during the Period	756,154	6,582,888	-	7,339,042
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2017	973,584	6,582,888	(337,703)	7,218,769
	<hr/>	<hr/>	<hr/>	<hr/>

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2017**

	31 March 2017 £	31 December 2015 £
Cash flows from operating activities		
(Loss)/profit for the financial Period	(68,542)	131,668
Adjustments for:		
(Increase)/decrease in debtors	(56,675)	-
Increase/(decrease) in creditors	44,739,486	(30,955)
Net cash generated from operating activities	44,614,269	100,713
Cash flows from investing activities		
Purchase of fixed asset investments	(51,952,550)	-
Sale of fixed asset investments	-	35,240
Net cash from investing activities	(51,952,550)	35,240
Cash flows from financing activities		
Issue of ordinary shares	7,339,042	-
Repayment of other loans	-	(136,653)
Net cash used in financing activities	7,339,042	(136,653)
Net increase/(decrease) in cash and cash equivalents	761	(700)
Cash and cash equivalents at beginning of Period	-	700
Cash and cash equivalents at the end of Period	761	-
Cash and cash equivalents at the end of Period comprise:		
Cash at bank and in hand	761	-
	761	-

The notes on pages 10 to 17 form part of these financial statements.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2017

1. General information

The company is incorporated in England and Wales as a public limited company with its registered office sited at 42-50 Hersham Road, Walton-On-Thames, Surrey KT12 1RZ. The company acts as a holding company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The company's liabilities for the acquisition of UK Adventure Parks Ltd is shown as a current liability and will be settled by the issue of new ordinary Share Capital already authorized by the company to the vendors. There is no cash liability, so the Directors believe that the company is a going concern on the basis that these shares will be issued during the course of the coming 12 months.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.6 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

2. Accounting policies (continued)

2.6 Financial instruments (continued)

transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

2. Accounting policies (continued)

2.8 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Income except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in the Statement of Comprehensive Income within 'other operating income'.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements requires management and the Board of Directors to make estimates and judgments that affect reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. These estimates are based on historical experience and various other assumptions that management and the Board believe are reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions, significantly impacting the company's earnings and financial position.

4. Other operating income

	15 months ended 31 March 2017 £	12 months ended 31 December 2015 £
Sundry income	-	149,284
	<u>-</u>	<u>149,284</u>

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

5. Operating (loss)/profit

The operating (loss)/profit is stated after charging:

	15 months ended 31 March 2017 £	12 months ended 31 December 2015 £
Exchange differences	(10,579)	(34,507)
	-	-
	-	-

6. Auditors' remuneration

	15 months ended 31 March 2017 £	12 months ended 31 December 2015 £
Fees payable to the Company's auditor and its associates for the audit of the Company's annual financial statements	4,800	5,700
Fees payable to the Company's auditor and its associates in respect of:		
All other services	2,100	-
	2,100	-

7. Employees

The company had no (2015 - Nil) employees during the period under review.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

8. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	51,952,550
At 31 March 2017	<u>51,952,550</u>
Net book value	
At 31 March 2017	<u><u>51,952,550</u></u>
At 31 December 2015	<u><u>-</u></u>

Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Class of shares	Holding	Principal activity
UK Adventure Parks Limited	Ordinary	100 %	Dormant

Name	Registered office
UK Adventure Parks Limited	106 Mount Street, London W1K 2TW

The aggregate of the share capital and reserves as at 31 March 2017 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

	Aggregate of share capital and reserves 31 December £
UK Adventures Parks Limited	50,000
	<u><u>50,000</u></u>

The company acquired Holmes Investment Properties Limited on 25th January 2017 for an issue of 399,000,000 €0.01 shares at a price of €0.15 per share. The consideration was subsequently amended to 300,000,000 Ordinary €0.01 and 300,000,000 Preference €0.01 shares issued at \$0.10 per share. The company subsequently changed its name to UK Adventure Parks Limited.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

9. Debtors

	31 March 2017 £	<i>31 December 2015 £</i>
Due after more than one year		
Other debtors	44,700	-
	44,700	-
Due within one year		
Other debtors	11,975	-
	11,975	-

10. Cash and cash equivalents

	31 March 2017 £	<i>31 December 2015 £</i>
Cash at bank and in hand	761	-
	761	-

11. Creditors: Amounts falling due within one year

	31 March 2017 £	<i>31 December 2015 £</i>
Trade creditors	57,415	900
Other creditors	44,692,407	-
Accruals and deferred income	41,395	50,831
	44,791,217	51,731

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

12. Financial instruments

	31 March 2017 £	31 December 2015 £
Financial assets		
Financial assets measured at fair value through profit or loss	761	-
Financial assets that are debt instruments measured at amortised cost	56,675	-
	<u>57,436</u>	<u>-</u>
Financial liabilities		
Financial liabilities measured at amortised cost	(44,791,217)	(51,731)
	<u>(44,791,217)</u>	<u>(51,731)</u>

Financial assets measured at fair value through profit or loss comprise cash at bank.

Financial assets measured at amortised cost comprise other debtors.

Financial liabilities measured at amortised cost comprise trade and other creditors and accruals.

13. Share capital

	31 March 2017 £	31 December 2015 £
Shares classified as equity		
Allotted, called up and fully paid		
112,330,219 (2015 - 25,000,000) Ordinary shares of €0.01 each	<u>973,584</u>	<u>217,430</u>

On 22 March 2017 84,000,000 €0.01 shares were issued at a premium of €0.09 to partially complete the acquisition of the entire share capital of Holmes Investment Properties Limited contracted on 25 January 2017.

On 27 March 2017 3,330,219 €0.01 shares were issued at a price of £0.04 per share.

14. Reserves

Share premium account

The share premium reserve represents the surplus on issuing shares over the nominal value of the shares less costs of issuance.

Profit and loss account

Representing cumulative profits and losses of the company.

HOLMES INVESTMENT PROPERTIES PLC (FORMERLY CARIBOO GOLD MINES PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2017**

15. Related party transactions

During the year under review the company paid consultancy fees to Martin Helme, a director totalling £5,000 (2015 - £Nil).

16. Post balance sheet events

On 10 April 2017 2,887,968 €0.01 shares were issued for total consideration of £130,000.

On 19 April 2017 43,125,000 €0.01 shares were issued under an agreement to acquire the company's subsidiary UK Adventure Parks Limited, no cash was received and the nominal value of the share issue was €4,312,500

On 9 May 2017 1,614,372 €0.01 shares were issued for total consideration of €87,519.

On 23 May 2017 3,070,331 €0.01 shares were issued for total consideration of €191,290.

On 30 May 2017 21,814,734 €0.01 shares were issued for total consideration of €2,181,473.

On 1 June 2017 1,774,745 €0.01 shares were issued for total consideration of €244,353.

On 26 June 2017 18,125,000 €0.01 shares were issued for total consideration of €1,812,500.

On 3 July 2017 2,111,558 €0.01 shares were issued for total consideration of €97,223.

On 22 August 2017 the entire share capital of London Property Bonds PLC was acquired for a consideration of £1.

17. Controlling party

The directors regard James Holmes as being the ultimate controlling party.