REGISTERED NUMBER: 08199903 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

FOR

ANDRE CARLOS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

ANDRE CARLOS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2017

DIRECTORS:	J Soulsby Mrs P L Soulsby
REGISTERED OFFICE:	Peckfield Business Park Phoenix Avenue Micklefield Leeds West Yorkshire LS25 4DY
REGISTERED NUMBER:	08199903 (England and Wales)
ACCOUNTANTS:	Sedulo Leeds Limited St Paul's House 23 Park Square Leeds LS1 2ND

BALANCE SHEET
31 DECEMBER 2017

		2017		2016	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		116,074		87,729
CREDITORS					
Amounts falling due within one year	5	28,608		16,587	
NET CURRENT LIABILITIES			(28,608)		(16,587)
TOTAL ASSETS LESS CURRENT LIABILITIES			87,466		71,142
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			87,366		71,042
SHAREHOLDERS' FUNDS			87,466		71,142

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

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

(b) 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 26 September 2018 and were signed on its behalf by:

J Soulsby - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

1. **STATUTORY INFORMATION**

Andre Carlos 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 principal activity of the company is the retail of building and construction products through its membership of CID Products LLP

2. **ACCOUNTING POLICIES**

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

Investments in associates
Normal accounting practice under 'FRS102 The Financial Reporting Standard applicable in the UK and Republic of ireland' would be to account for the company's interest in CID Products LLP as a fixed asset investment at either cost less impairment, or market value. However, the directors consider that in order to show a true and fair view the company's share of the results of CID Products LLP should be accounted for in the profit and loss account and the movement change in the company's share of the net assets of CID Products LLP be accounted for as a movement in the cost of investment.

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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2016 - 2) .

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4. FIXED ASSET INVESTMENTS

	Interest in associate undertaking £
COST	
At 1 January 2017	87,729
Additions	28,345
At 31 December 2017	116,074
NET BOOK VALUE	
At 31 December 2017	116,074
At 31 December 2016	87,729

Additions represents the movement in the company's share of net assets of the associate during the year. The closing cost of investment represents the company's share of net assets of the associate at the balance sheet date.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Taxation and social security	11,259	100
Other creditors	17,349	16,487
	28,608	16,587

6. ULTIMATE CONTROLLING PARTY

The controlling party is J Soulsby.