

COMPANY REGISTRATION NUMBER: 09291612

The Castle Folio Limited

Filleted Unaudited Financial Statements

30 November 2017

The Castle Folio Limited

Financial Statements

Year ended 30 November 2017

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The Castle Folio Limited

Officers and Professional Advisers

Director	Mr M Elder
Registered office	First Floor Roxburghe House 273-287 Regent Street London England W1B 2HA
Accountants	King & King Chartered accountant First Floor Roxburghe House 273-287 Regent Street London W1B 2HA

The Castle Folio Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of The Castle Folio Limited

Year ended 30 November 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Castle Folio Limited for the year ended 30 November 2017, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the director of The Castle Folio Limited. Our work has been undertaken solely to prepare for your approval the financial statements of The Castle Folio Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Castle Folio Limited and its director for our work or for this report.

It is your duty to ensure that The Castle Folio Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of The Castle Folio Limited. You consider that The Castle Folio Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of The Castle Folio Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

King & King Chartered accountant

First Floor Roxburghe House 273-287 Regent Street London W1B 2HA

30 August 2018

The Castle Folio Limited
Statement of Financial Position

30 November 2017

		2017	2016
	Note	£	£
Creditors: amounts falling due within one year	4	102,336	61,236
Net current liabilities		102,336	61,236
Total assets less current liabilities		(102,336)	(61,236)
Net liabilities		(102,336)	(61,236)
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(102,338)	(61,238)
Shareholders deficit		(102,336)	(61,236)

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 November 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 30 August 2018 , and are signed on behalf of the board by:

Mr M Elder

Director

Company registration number: 09291612

The Castle Folio Limited

Notes to the Financial Statements

Year ended 30 November 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is First Floor Roxburghe House, 273-287 Regent Street, London, W1B 2HA, England.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 December 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 5.

Financial instruments

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 entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

4. Creditors: amounts falling due within one year

	2017	2016
	£	£
Other creditors	102,336	61,236
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5. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 December 2015.

No transitional adjustments were required in equity or profit or loss for the year.

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.