

**REGISTERED NUMBER: 09665496 (England and Wales)**

**KPL Compliance Limited**  
**(formerly Capstone Holdings Limited and Kajima Compliance Limited)**

**Financial Statements for the year ended 31 December 2022**



**KPL Compliance Limited**  
**REGISTERED NUMBER: 09665496**  
**Balance Sheet**  
**31 December 2022**

	Notes	31 December 2022 £	31 December 2021 £
<b>CURRENT ASSETS</b>			
Debtors	3	44,132	-
Cash at bank		8,632	494
		<u>52,764</u>	<u>494</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	(166,363)	-
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(113,599)</u>	<u>494</u>
<b>NET (LIABILITIES)/ASSETS</b>		<u>(113,599)</u>	<u>494</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	1,000	1,000
Profit and loss account		(114,599)	(506)
<b>SHAREHOLDERS' (DEFICIT)/FUNDS</b>		<u>(113,599)</u>	<u>494</u>

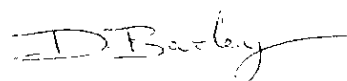
For the year ending 31 December 2022 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the profit and loss account has not been delivered.

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



**Darren Barclay**  
**Director**

**Date: 21 December 2023**

## **KPL Compliance Limited**

### **Notes to the Financial Statements for the Period Ended 31 December 2022**

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#### **1 ACCOUNTING POLICIES**

##### **Company Information**

The company is a private company limited by shares and is incorporated in England. The address of its registered office and principal place of business is 10 St. Giles Square, London, WC2H 8AP.

##### **Basis of preparation of accounts**

The financial statements have been prepared in accordance with FRS 102 Section 1A for Smaller Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102 Section 1A for Smaller Entities") and the requirements of Companies Act 2006. The presentation currency of these financial statements is sterling.

As permitted by FRS 102, the company has taken advantage of the disclosure exemptions available under that standard in relation to financial instruments, presentation of comparative information in respect of certain assets, presentation of a cash-flow statement, impairment of assets and related party transactions.

The accounts have been prepared in accordance with the provisions applicable to FRS 102 section 1A. There were no material departures from the standard.

##### **Going Concern**

The directors have considered the assets and liabilities of the company and are of the opinion that the company will continue to meet its liabilities as they fall due.

##### **Deferred tax**

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

##### **Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable from the provision of services. Turnover excludes value added tax.

#### **2 Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2021 - £nil).

# KPL Compliance Limited

## Notes to the Financial Statements for the Period Ended 31 December 2022

### 3 Debtors

	2022 £	2021 £
Trade debtors	11,190	-
Corporation tax	26,749	-
Other taxation and social security	6,193	-
	<u>44,132</u>	<u>-</u>

### 4 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,016	-
Amounts owed to group undertakings	150,000	-
Accruals and deferred income	13,347	-
	<u>166,363</u>	<u>-</u>

### 5 Called up Share Capital

Authorised:

Number:      Class:

**31 December 2022**  
£

1,000      Ordinary shares of £1 each

**1,000**

**1,000**

Allotted, issued and fully paid:

Number:      Class:

**31 December 2022**  
£

1000      Ordinary shares of £1 each

**1,000**

**1,000**

### 6 Related party transactions

There were no transactions with directors or their associates in either period.

The company has taken the exemption under FRS 102 Section 33 not to disclose transactions and balances with other group companies as the companies are wholly owned within the group.

## **KPL Compliance Limited**

### **Notes to the Financial Statements for the Period Ended 31 December 2022**

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#### **7 Controlling party**

The company's ultimate controlling entity, ultimate parent company and parent company of the largest group of which the company is a member and for which group financial statements are prepared is Kajima Corporation, a company incorporated in Japan. Copies of the group financial statements of Kajima Corporation are available from its registered address at 3-1 Motoakasaka, 1-chome, Minato-ku, Tokyo 107-8388.

The company is a 100% subsidiary of IPFI Financial Ltd, a company incorporated and registered in the United Kingdom. The smallest group of which the company is a member and for which group financial statements are prepared is Kajima Europe Limited, a company incorporated in Great Britain. Copies of the immediate controlling entity's and group's financial statements are available from its registered address at 10 St. Giles Square, London, WC2H 8AP.