

Statement of Consent to Prepare Abridged Financial Statements

All of the members of Casper Scientific Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the period ending 30 June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 10250845

Casper Scientific Limited

Filleted Unaudited Abridged Financial Statements

30 June 2017

Casper Scientific Limited
Abridged Financial Statements

Period from 24 June 2016 to 30 June 2017

Contents	Page
Abridged statement of financial position	1
Statement of changes in equity	3
Notes to the abridged financial statements	4

The following pages do not form part of the abridged financial statements

Chartered accountant's report to the director on the preparation of the unaudited statutory
abridged financial statements

Casper Scientific Limited
Abridged Statement of Financial Position

30 June 2017

	Note	30 Jun 17 £
Fixed assets		
Tangible assets	4	655,152
Current assets		
Debtors		1,060
Cash at bank and in hand		444,954

		446,014
Creditors: amounts falling due within one year		720,888

Net current liabilities		274,874

Total assets less current liabilities		380,278
Creditors: amounts falling due after more than one year		394,244

Net liabilities		(13,966)

Capital and reserves		
Called up share capital		100
Profit and loss account		(14,066)

Shareholders deficit		(13,966)

These abridged 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 abridged statement of comprehensive income has not been delivered.

For the period ending 30 June 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 abridged financial statements for the period 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 abridged financial statements .

Casper Scientific Limited

Abridged Statement of Financial Position *(continued)*

30 June 2017

These abridged financial statements were approved by the board of directors and authorised for issue on 16 March 2018 , and are signed on behalf of the board by:

H A Wiseman

Director

Company registration number: 10250845

Casper Scientific Limited
Statement of Changes in Equity

Period from 24 June 2016 to 30 June 2017

	Called up share capital	Profit and loss account	Total
	£	£	£
At 24 June 2016	–	–	–
Loss for the period	–	(14,066)	(14,066)
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Total comprehensive income for the period	–	(14,066)	(14,066)
Issue of shares	100	–	100
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Total investments by and distributions to owners	100	–	100
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At 30 June 2017	100	(14,066)	(13,966)
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Casper Scientific Limited

Notes to the Abridged Financial Statements

Period from 24 June 2016 to 30 June 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 Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property - 1% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

4. Tangible assets

	£
Cost	
At 24 June 2016	–
Additions	661,770

At 30 June 2017	661,770

Depreciation	
At 24 June 2016	–
Charge for the period	6,618

At 30 June 2017	6,618

Carrying amount	
At 30 June 2017	655,152

5. Related party transactions

The connected undertaking referred to in note 7 is Wiseman Industries Limited, a company in which Mr H Wiseman is a director and shareholder.

Casper Scientific Limited

Management Information

Period from 24 June 2016 to 30 June 2017

The following pages do not form part of the abridged financial statements.

Casper Scientific Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Abridged Financial Statements of Casper Scientific Limited

Period from 24 June 2016 to 30 June 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abridged financial statements of Casper Scientific Limited for the period ended 30 June 2017, which comprise the abridged statement of financial position, statement of changes in equity 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. Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation.

PRB ACCOUNTANTS LLP Chartered accountant

Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

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.