

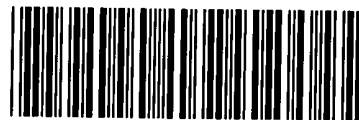
REGISTERED NUMBER: 06622083 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

FOR

CONCEPT AMENITIES EUROPE LIMITED

TUESDAY



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CONCEPT AMENITIES EUROPE LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2017**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

CONCEPT AMENITIES EUROPE LIMITED

COMPANY INFORMATION
for the Year Ended 30 June 2017

DIRECTORS:

B Amiel
J D Hunter
T Rudland

REGISTERED OFFICE:

32-38 Station Road
Gerrards Cross
Buckinghamshire
SL9 8EL

REGISTERED NUMBER:

06622083 (England and Wales)

AUDITORS:

Durrants, Chartered Accountants
Chartered Accountants & Statutory Auditor
24 Wellington Business Park
Dukes Ride
Crowthorne
Berkshire
RG45 6LS

CONCEPT AMENITIES EUROPE LIMITED (REGISTERED NUMBER: 06622083)

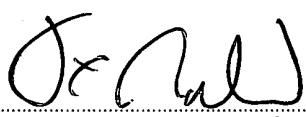
BALANCE SHEET
30 June 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible assets	4	-	70
CURRENT ASSETS			
Stocks		81,331	110,703
Debtors	5	<u>257,836</u>	<u>176,085</u>
		339,167	286,788
CREDITORS			
Amounts falling due within one year	6	<u>99,457</u>	<u>131,429</u>
NET CURRENT ASSETS		<u>239,710</u>	<u>155,359</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>239,710</u>	<u>155,429</u>
CAPITAL AND RESERVES			
Called up share capital		101	101
Retained earnings		<u>239,609</u>	<u>155,328</u>
SHAREHOLDERS' FUNDS		<u>239,710</u>	<u>155,429</u>

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 14/9/17 and were signed on its behalf by:


Director T. RODLAND

The notes form part of these financial statements

CONCEPT AMENITIES EUROPE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2017**

1. STATUTORY INFORMATION

Concept Amenities Europe 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.

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.

Significant judgements and estimates

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2016 - 2).

CONCEPT AMENITIES EUROPE LIMITED
NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2016 and 30 June 2017	<u>1,268</u>
DEPRECIATION	
At 1 July 2016	1,198
Charge for year	<u>70</u>
At 30 June 2017	<u>1,268</u>
NET BOOK VALUE	
At 30 June 2017	<u>-</u>
At 30 June 2016	<u>70</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	226,146	128,048
Amounts owed by group undertakings	30,514	40,571
Other debtors	<u>1,176</u>	<u>7,466</u>
	<u>257,836</u>	<u>176,085</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	71,487	102,609
Amounts owed to group undertakings	-	296
Taxation and social security	20,760	16,973
Other creditors	<u>7,210</u>	<u>11,551</u>
	<u>99,457</u>	<u>131,429</u>

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was qualified on the following basis:

Basis for qualified opinion on financial statements

We were appointed auditors to the company after its year end. We were therefore unable to obtain sufficient, appropriate audit evidence as to the existence of the company's stock at 30 June 2017 which has been included in the balance sheet in the sum of £81,331. We were also unable to obtain sufficient, appropriate audit evidence as to the existence and valuation of the company's stock at 30 June 2016, which has been included in the balance sheet in the sum of £110,703.

A K Batra (Senior Statutory Auditor)
for and on behalf of Durrants, Chartered Accountants

8. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

CONCEPT AMENITIES EUROPE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2017**

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Hunter Amenities International Limited, a company registered in Canada, whose address is 1205 Corporate Drive, Burlington, Ontario. L7L 5V5.