

CAP CERTIFIED LTD

Abridged Accounts

Period of accounts

Start date: 01 February 2022

End date: 31 January 2023

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CAP CERTIFIED LTD
Statement of Financial Position
As at 31 January 2023

	Notes	2023 £	2022 £
Current assets			
Debtors		8,808	13,786
Cash at bank and in hand		8,114	10,127
		16,922	23,913
Creditors: amount falling due within one year		(27,765)	(24,696)
Net current liabilities		(10,843)	(783)
 Total assets less current liabilities		(10,843)	(783)
Creditors: amount falling due after more than one year		(40,054)	(41,360)
Net liabilities		(50,897)	(42,143)
 Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(50,997)	(42,243)
Shareholder's funds		(50,897)	(42,143)

For the year ended 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 24 November 2023 and were signed by:

Shemal De Abrew RAJAPAKSE
Director

CAP CERTIFIED LTD
Notes to the Abridged Financial Statements
For the year ended 31 January 2023

General Information

CAP CERTIFIED LTD is a private company, limited by shares, registered in England and Wales, registration number 11748310, registration address 223 St. Albans Road , Watford , WD24 5BH.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

2. Staff Costs

	2023	2022
	£	£
Wages and salaries	0	25,301
Other staff costs	0	107
	0	25,408

3. Average number of employees

Average number of employees during the year was 1 (2022 : 1).

4. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted, called up and fully paid

	2023	2022
	£	£
100 Class A shares of £1.00 each	100	100
	100	100

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.