Registration number: SC332832

El Caro Limited

Unaudited Abbreviated Accounts

for the Year Ended 23 August 2016

Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
EH2 4HQ

El Caro Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of El Caro Limited for the Year Ended 23 August 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of El Caro Limited for the year ended 23 August 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

We have carried out this engagment in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with its ethical and other professional requirements..

This report is made solely to the Board of Directors of El Caro Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of El Caro Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the Companies Act 2006. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than El Caro Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that El Caro Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of El Caro Limited. You consider that El Caro 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 accounts of El Caro 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 accounts.

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Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
EH2 4HQ
9 May 2017

El Caro Limited
(Registration number: SC332832)
Abbreviated Balance Sheet at 23 August 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		1,307	1,066
Current assets			
Debtors		830	1
Cash at bank and in hand		277,187	297,707
		278,017	297,708
Creditors: Amounts falling due within one year		(19,259)	(26,778)
Net current assets		258,758	270,930
Net assets		260,065	271,996
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		260,063	271,994
Shareholders' funds		260,065	271,996

For the year ending 23 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 9 May 2017 and signed on its behalf by:

.....
Paul Carey
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its useful economic life, as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	33% reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 24 August 2015	6,902	6,902
Additions	875	875
At 23 August 2016	7,777	7,777
Depreciation		
At 24 August 2015	5,836	5,836
Charge for the year	634	634
At 23 August 2016	6,470	6,470
Net book value		
At 23 August 2016	1,307	1,307
At 23 August 2015	1,066	1,066

3 **Share capital**

Allotted, called up and fully paid shares

	2016		2015	
	No.	**£**	**No.**	**£**
Ordinary shares of £1 each	2	2	2	2

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.