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OMB APPROVAL	
OMB Number:	3235-0123
Expires:	August 31, 2020
Estimated average burden	
Hours per response.....	12.00

**ANNUAL AUDITED REPORT  
FORM X-17A-5  
PART III**

Mail Processing  
Section 

SEC FILE NUMBER
8-69050

  
JUN 19 2018

FACING PAGE  
Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 04/01/2017 AND ENDING 03/31/2018  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: **Crito Capital LLC**

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
**8 Wright Street, Suite 107**

OFFICIAL USE ONLY
FIRM I.D. NO.

(No. and Street) **Westport** **CT** **06880**  
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
**Elizabeth Attanasio** (212) 688-8700  
(Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*  
**Raphael, Sanders, Goldberg, Nikpour, Cohen & Sullivan CPA'S**

(Name - if individual, state last, first, middle name)  
**97 Froehlich Farm Blvd.** **Woodbury** **NY** **11797**  
(Address) (City) (State) (Zip Code)

CHECK ONE:

- Certified Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

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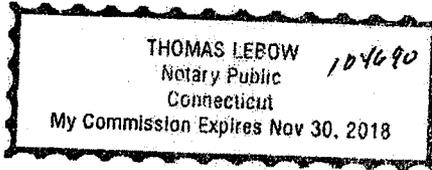
OATH OR AFFIRMATION

I, Theodore J. Gillman, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Crito Capital LLC, as of March 31, 2018, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

Theodore J. Gillman
Signature

Managing Director
Title

[Handwritten Signature] 2/14/2018
Notary Public



This report \*\* contains (check all applicable boxes):

- (a) Facing Page.
(b) Statement of Financial Condition.
(c) Statement of Income (Loss).
(d) Statement of Changes in Financial Condition.
(e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
(g) Computation of Net Capital.
(h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
(i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
(j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
(k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
(l) An Oath or Affirmation.
(m) A copy of the SIPC Supplemental Report.
(n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

\*\*For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

**Crito Capital LLC**

**Financial Statements**

**and Supplemental Schedules  
With**

**Report of Independent Registered Public Accounting Firm**

**and Exemption Report  
With**

**Review Report of Independent Registered Public Accounting Firm**

**For the Year Ended March 31, 2018**

**CONFIDENTIAL**

This report is deemed CONFIDENTIAL in accordance with Rule 17a-5(e)(3) under the Securities Exchange Act of 1934. A statement of financial condition bound separately has been filed with the Securities and Exchange Commission simultaneously herewith as a PUBLIC document.

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
MARCH 31, 2018**

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Mark C. Goldberg, CPA  
Mark Raphael, CPA  
Floria Samii-Nikipour, CPA  
Allan B. Cohen, CPA  
Michael R. Sullivan, CPA

Anita C. Jacobsen, CPA

Founding Partner:  
Melvin Goldberg, CPA

## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members  
of Crito Capital, LLC

### Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Crito Capital, LLC (the "Company") (a limited liability company), as of March 31, 2018 and the related statement of income, changes in members' equity, and cash flows for the year ended March 31, 2018, and the related notes to the financial statements and supplemental information. In our opinion, the financial statements present fairly, in all material respects, the financial position of Crito Capital, LLC as of March 31, 2018, and the results of its operations and its cash flows for the year ended March 31, 2018, in conformity with accounting principles generally accepted in the United States of America.

### Supplementary Information

The supplementary information, the Computation of Net Capital under Rule 15c3-1 of the Securities and Exchange Commission and the Computation for Determination of Reserve Requirements as contained on pages 8 and 9, has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The supplementary information is the responsibility of the Company's management. Our audit procedures included determining whether the supplementary information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplementary information. In forming our opinion on the supplementary information, we evaluated whether the supplementary information, including its form and content, is presented in conformity with 17 C.F.R. § 240.17a-5. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

### Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

*Raphael Goldberg Nikpour Cohen & Sullivan CPAs PLLC*

Raphael Goldberg Nikpour Cohen & Sullivan  
Certified Public Accountants PLLC

We have served as the Company's auditors since 2016.

Woodbury, New York  
May 25, 2018

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
STATEMENT OF FINANCIAL CONDITION  
MARCH 31, 2018**

**ASSETS**

**ASSETS:**

Cash	\$ 407,683
Accounts receivable, net of allowance for doubtful accounts	57,304
Due from related parties	86,039
Prepaid expenses and other assets	<u>10,680</u>
<b>TOTAL ASSETS</b>	<b>\$ 581,706</b>

**LIABILITIES AND MEMBERS' EQUITY**

**LIABILITIES:**

Accounts payable and accrued expenses	<u>\$ 241,087</u>
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**MEMBERS' EQUITY**

320,639

**TOTAL LIABILITIES AND MEMBERS' EQUITY**

**\$ 581,706**

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See Accompanying Notes to Financial Statements

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 2018**

<b>REVENUE:</b>	
Consulting fees	\$ 824,504
Other Income	139,300
	<hr/>
<b>TOTAL REVENUE:</b>	<b>963,804</b>
	<hr/>
<b>OPERATING EXPENSES:</b>	
Commissions	756,248
Professional fees	58,509
Bad Debt	43,082
Compensation and benefits	28,991
Regulatory fees	26,852
Technology & communication	27,887
Occupancy	3,735
Insurance expense	4,233
Advertising	2,183
Other expenses	7,078
	<hr/>
<b>TOTAL OPERATING EXPENSES</b>	<b>958,779</b>
	<hr/>
<b>NET INCOME</b>	<b>\$ 5,025</b>

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See Accompanying Notes to Financial Statements

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
STATEMENT OF CHANGES IN MEMBERS' EQUITY  
FOR THE YEAR ENDED MARCH 31, 2018**

<b>BALANCE, APRIL 1, 2017</b>	<b>\$ 315,614</b>
Net income	<u>5,025</u>
<b>BALANCE, MARCH 31, 2018</b>	<b><u>\$ 320,639</u></b>

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See Accompanying Notes to Financial Statements

**CRITO CAPITAL, LLC  
 (A LIMITED LIABILITY COMPANY)  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED MARCH 31, 2018**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Net Income	\$ 5,025
Adjustments to reconcile net income to net cash provided by operating activities:	
(Increase) decrease in operating assets:	
Accounts receivable	15,147
Prepaid expenses and other assets	(3,161)
Due from related parties	(37,200)
Increase (decrease) in operating liabilities:	
Accounts payable and accrued expenses	157,898
Deferred revenue	10,000
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>147,709</u>
<b>NET INCREASE IN CASH</b>	147,709
<b>CASH - BEGINNING OF PERIOD</b>	<u>259,974</u>
<b>CASH - END OF PERIOD</b>	<u>\$ 407,683</u>

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See Accompanying Notes to Financial Statements

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2018**

**NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS:**

Crito Capital, LLC (the "Company") was formed as a limited liability company in Connecticut on May 23, 2011. The Company is a registered broker-dealer under the Securities Exchange Act of 1934 and is a member of both the Financial Industry Regulatory Authority, Inc. ("FINRA") and the Securities Investors Protection Corporation ("SIPC") as of November 20, 2012.

The Company is a wholly-owned subsidiary of Crito Holdings LLC, (the "Parent") and serves principally as a placement agent acting on behalf of fund managers in their funding efforts in the United States. The Company is approved by FINRA to conduct private placements and the sales of interests in private investment funds and hedge funds.

The Company is also engaged in providing "Chaperoning" services under SEC Rule 15a-6. Under SEC Rule 15a-6, the U.S. broker-dealer chaperones the activities of a foreign broker-dealer's business which is limited to giving advice on private placement services or M&A advisory to a U.S. institutional investor or a major U.S. institutional investor.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Basis of Presentation**

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

**Revenue Recognition**

Consulting fees include fees earned as a marketing and solicitation agent for private placements, private investment funds and hedge funds. Consulting fees are recognized when earned in accordance with the terms of their respective agreements.

Success fees derived from the placement of securities are earned when the placement is completed and the income is reasonably determinable. Private placement fees derived from the sale of interests in private investment funds and hedge funds are earned when the sale is completed and the income is reasonably determinable.

**Income Taxes**

The Company is a single member limited liability company that is deemed to be a disregarded entity for income tax purposes. The taxable income or loss of the Company is allocated to its member. Accordingly, no provision for federal or state income taxes has been reflected in the accompanying financial statements.

The Company accounts for uncertainties in income taxes under the provisions of adopted the provisions of the FASB ASC 740-10-05, "Accounting for Uncertainty in Income Taxes." The ASC clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements.

The ASC prescribes a recognition threshold and measurement attitude for the financial statement recognition and measurement of as tax position taken or expected to be taken in a tax return. The ASC provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. At March 31, 2018, the Company had no material unrecognized tax.

The Company's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based upon ongoing analyses of tax laws, regulations and interpretations thereof as well as other factors. Generally, federal and state authorities may examine the Company's income tax returns for three years from the date of filing.

**Fair Value of Financial Instruments**

The Company's financial instruments consists of cash, accounts and other receivables, prepaid items and accounts payable. The fair value of cash is based upon the yearend bank balance. The fair value of receivables, prepaid items and accounts payable are estimated by management to approximate their carrying values at March 31, 2018.

**CRITO CAPITAL, LLC**  
**(A LIMITED LIABILITY COMPANY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2018**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of the assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and such differences could be material.

**NOTE 3 – NET CAPITAL REQUIREMENTS:**

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (Rule 15c3-1), which requires the maintenance of minimum net capital, and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Rule 15c3-1 also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. At March 31, 2018, the Company had net capital of \$216,461, which was \$200,390 in excess of its required net capital of \$5,000. The Company's percentage of aggregate indebtedness to net capital was 111%. The Company has elected to use the basic computation method, as is permitted by the rule, which requires that the Company maintain minimum Net Capital pursuant to a fixed dollar amount or 2% percent of total aggregate indebtedness, as defined, whichever is greater, and does not, therefore, calculate its net capital requirement under the alternative reserve requirement method.

**NOTE 4 – CONCENTRATIONS OF CREDIT RISK:**

**Cash**

The Company maintains principally all cash balances in one financial institution which, at times may exceed the amount insured by the Federal Deposit Insurance Corporation. The exposure of the Company is solely dependent upon daily bank balances and the respective strength of the financial institution. The Company has not incurred any losses on this account. At March 31, 2018, the amount in excess of insured limits was \$157,683.

**Revenue**

During the Period ended March 31, 2018, approximately 64% of the Company's revenue was earned from five customers.

**Receivables**

During the period ended March 31, 2018, approximately 77% of the Company's receivables were owed from three customers. At March 31, 2018, an allowance of \$43,082 was booked for doubtful accounts.

**NOTE 5 – RELATED PARTY TRANSACTIONS:**

As of July 30, 2014, the Company has agreed to share fee revenues, with an affiliate under common ownership, from client engagements in which both entities play a role in establishing, developing, facilitating or maintaining a client relationship with investment managers or corporate issuers seeking to raise investment capital for one or more investment funds or vehicles. The allocation of fee revenues shall be addressed on an engagement-by-engagement basis, to be determined primarily based on the relative contributions and efforts expected to be made by each entity and its employees and agents. Any transaction between the entities is intended to follow the arm's length principle and will be consistent with the amount of profit earned by each entity had the transaction been executed between unrelated parties.

The Affiliate is registered and authorized by the Financial Conduct Authority of the United Kingdom. The Affiliate is a wholly-owned subsidiary of Crito Holdings LLC and also serves principally as a placement agent acting on behalf of fund managers in their funding efforts in the United Kingdom and elsewhere in Europe. The Affiliate is considered to be a foreign broker-dealer under United States law. No revenues have been earned under this arrangement.

**NOTE 6 – SUBSEQUENT EVENTS:**

The Company has evaluated subsequent events through May 25, 2018, the date of which the financials were issued.

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
SUPPLEMENTAL INFORMATION  
MARCH 31, 2018**

**SCHEDULE I - COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1**

<b>TOTAL MEMBER'S EQUITY</b>	<b>\$ 320,639</b>
Less non-allowable assets	<u>104,178</u>
<b>NET CAPITAL</b>	<b><u>\$ 216,461</u></b>
<b>MINIMUM CAPITAL REQUIRED (THE GREATER OF \$5,000 OR 6 2/3% OF AGGREGATE INDEBTEDNESS)</b>	<b>\$ 16,071</b>
<b>CAPITAL IN EXCESS OF MINIMUM REQUIREMENTS</b>	<b><u>\$ 200,390</u></b>
<b>AGGREGATE INDEBTEDNESS</b>	
Accounts payable and accrued expenses	<b>\$ 241,087</b>
<b>RATIO OF AGGREGATE INDEBTEDNESS TO NET CAPITAL</b>	<b>111.37%</b>

There were no material differences existing between the above computation and the computation included in the Company's corresponding audited amended Form X-17A-5 Part IIA filing. Accordingly, no reconciliation is necessary.

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**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
SUPPLEMENTAL INFORMATION  
MARCH 31, 2018**

**SCHEDULE II - COMPUTATION FOR DETERMINATION OF RESERVE  
REQUIREMENTS UNDER RULE 15c3-3 (EXEMPTION)**

The Company is exempt from the provisions of Rule 15c3-3 as of March 31, 2018 under the Securities Exchange Act of 1934, in that the Company's activities are limited to those set forth in the condition for exemption appearing in paragraph (k)(2)(i).

**SCHEDULE III - INFORMATION FOR POSSESSION OR CONTROL  
REQUIREMENTS UNDER RULE 15c3-3 (EXEMPTION)**

The Company is exempt from the provisions of Rule 15c3-3 as of March 31, 2018 under the Securities Exchange Act of 1934, in that the Company's activities are limited to those set forth in the condition for exemption appearing in paragraph (k)(2)(i). The Company did not maintain possession or control of any customer funds or securities at March 31, 2018.

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See Report of Independent Registered Public Accounting Firm



Mark C. Goldberg, CPA  
Mark Raphael, CPA  
Floria Samii-Nikpour, CPA  
Allan B. Cohen, CPA  
Michael R. Sullivan, CPA

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Anita C. Jacobsen, CPA

Founding Partner:  
Melvin Goldberg, CPA

## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members  
of Crito Capital, LLC

We have reviewed management's statements, included in the accompanying Rule 15c3-3 Exemption Report, in which (1) Crito Capital, LLC identified the following provisions of 17 C.F.R. §15c3-3(k)(2)(i) under which Crito Capital, LLC claimed an exemption from 17 C.F.R. §240.15c3-3: (k)(2)(i) (the "exemption provisions") and (2) Crito Capital, LLC stated that Crito Capital, LLC met the identified exemption provisions throughout the most recent fiscal year without exception. Crito Capital, LLC's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Crito Capital, LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in Rule 15c3-3 under the Securities Exchange Act of 1934.

*Raphael Goldberg Nikpour Cohen & Sullivan CPAs PLLC*

Raphael Goldberg Nikpour Cohen & Sullivan  
Certified Public Accountants PLLC  
Woodbury, New York

June 6, 2018

**CRITO CAPITAL, LLC  
(A LIMITED LIABILITY COMPANY)  
EXEMPTION REPORT  
FOR THE YEAR ENDED MARCH 31, 2018**

Crito Capital, LLC (the "Company") is a registered broker-dealer subject to rule 17a-5 promulgated by the Securities and Exchange Commission (17 C.F.R. 240.17a-5, "Reports to be made by certain brokers and dealers"). This Exemption Report was prepared as required by 17 C.F.R. 240.17a-5(d)(1) and (4). To the best of its knowledge and belief, the Company asserts the following:

(1) The Company claimed an exemption from 17 C.F.R. 240.15c3-3 under the provisions of 17 C.F.R. 240.15c3-3 (k)(2)(i) throughout the year ended March 31, 2018.

(2) The Company met the identified exemption provisions in 17 C.F.R. 240.15c3-3(k)(2)(i) throughout the year ending March 31, 2018 without exception.

These assertions are the responsibility of management. The Company acknowledges it is also management's responsibility for compliance with the identified exemption provisions throughout the year ending March 31, 2018.

The Company has made available to the accountants all records and other information relevant to the Company's assertions, including all communications from regulatory agencies, external auditors, others who perform an equivalent function, compliance functions and other auditors concerning possible exceptions to the exemption provisions, received through the date of the review opinion.

There were no events, subsequent to the period addressed in the Company's assertions, any known events or other factors that might significantly affect the broker's or dealer's compliance with the identified exemption provisions.

Crito Capital, LLC

Theodore J. G. Uman swear (or affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.

By: Theodore J. G. Uman

Title: Managing Principal

Date: 6/6/18