REGISTERED NUMBER: 03880628 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Conflict Management Plus Limited

Contents of the Financial Statements for the Year Ended 31 March 2021

Conflict Management Plus Limited

Company Information
for the Year Ended 31 March 2021

DIRECTORS:	K M Graham R Roberts Mrs E A McCaw Mr A Heal
REGISTERED OFFICE:	Low Farm Brook Road Bassingbourn Royston Hertfordshire SG8 5NT
REGISTERED NUMBER:	03880628 (England and Wales)
ACCOUNTANTS:	Hardcastle Burton LLP Lake House Market Hill Royston Hertfordshire SG8 9JN

Abridged Balance Sheet
31 March 2021

	Notes	31.3.21 £	31.3.21 £	31.3.20 £	31.3.20 £
FIXED ASSETS					
Tangible assets	4		17,625		23,589
Investments	5		-		70,000
			17,625		93,589
CURRENT ASSETS					
Debtors		914,809		859,001	
Cash at bank		1,064,849		625,517	
		1,979,658		1,484,518	
CREDITORS					
Amounts falling due within one year		736,144		561,510	
NET CURRENT ASSETS			1,243,514		923,008
TOTAL ASSETS LESS CURRENT LIABILITIES			1,261,139		1,016,597
PROVISIONS FOR LIABILITIES			2,884		3,929
NET ASSETS			1,258,255		1,012,668
CAPITAL AND RESERVES					
Called up share capital	6		122		122
Share premium	7		7,458		7,458
Capital redemption reserve	7		18		18
Retained earnings	7		1,250,657		1,005,070
SHAREHOLDERS' FUNDS			1,258,255		1,012,668

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
31 March 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2021 in accordance with Section 444(2A) of the Companies Act 2006.

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 and authorised for issue on 20 December 2021 and were signed on its behalf by:

K M Graham - Director

Notes to the Financial Statements for the Year Ended 31 March 2021

1. STATUTORY INFORMATION

Conflict Management Plus 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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The financial statements have been prepared under the historical cost convention.

On the date of signing these financial statements, there was a world-wide pandemic. It is currently unknown how long the pandemic will last and the lasting impact that it will have on the trading activity of the company. The directors believe that the company will continue to be profitable and will have adequate cash resources in order to pay all of its creditors as they fall due for the foreseeable future and for at least 12 months from the date of signing of these financial statements.

Preparation of consolidated financial statements
The financial statements contain information about Conflict Management Plus Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 50% on cost and 20% on cost

Government grants
Government grants are recognised in the financial statements using the accruals model. Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

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2. **ACCOUNTING POLICIES - continued**

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets
Basic financial assets, which include debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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2. **ACCOUNTING POLICIES - continued**

Share-based payments
The company has applied the requirements of FRS 102 Share-based Payments.

The company issues equity-settled share based payments to certain employees in the form of share options. These are measured at fair value at the date of grant. The fair value determined at the grant date of the equity settled share-based payments is expensed on a straight-line basis over the vesting period, based on the company's estimate of shares that will eventually vest and adjusted for the effect of non market-based vesting conditions.

Pension commitments
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 14 (2020 - 13) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2020	75,557
Additions	2,032
Disposals	(51,746)
At 31 March 2021	25,843
DEPRECIATION	
At 1 April 2020	51,968
Charge for year	7,996
Eliminated on disposal	(51,746)
At 31 March 2021	8,218
NET BOOK VALUE	
At 31 March 2021	17,625
At 31 March 2020	23,589

5. **FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	Totals £
COST	
At 1 April 2020	70,000
Impairments	(70,000)
At 31 March 2021	-
NET BOOK VALUE	
At 31 March 2021	-
At 31 March 2020	70,000

continued...

5. **FIXED ASSET INVESTMENTS - continued**

The investment in the subsidiary Marshall- James Employee Relations Ltd has been written down to nil value at the year end. This company has been dissolved since the year end.

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.21 £	31.3.20 £
100	A Ordinary	£1	100	100
15	B Ordinary	£1	15	15
7	C Ordinary	£1	7	7
			122	122

The A Ordinary Shares shall have attached to them full voting, dividend and capital distribution (including on winding up) rights; they do not confer any rights of redemption.

The B Ordinary Shares shall have attached to them full voting, dividend and capital distribution (including on winding up) rights; they do not confer any rights of redemption.

The C Ordinary Shares shall have attached to them full dividend and capital distribution (including on winding up) rights; they do not confer any rights to receive notice of, attend, count in quorum and vote in meetings of shareholders. No shares shall be transferred and no amendments or alterations shall be made to the company's articles of association without prior consent of the C Ordinary Shareholders.

7. **RESERVES**

	Retained earnings £	Share premium £	Capital redemption reserve £	Totals £
At 1 April 2020	1,005,070	7,458	18	1,012,546
Profit for the year	375,827			375,827
Dividends	(130,240)			(130,240)
At 31 March 2021	1,250,657	7,458	18	1,258,133

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2021 and 31 March 2020:

	31.3.21 £	31.3.20 £
K M Graham		
Balance outstanding at start of year	-	30,000
Amounts repaid	-	(30,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	-	-

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8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

The balance of the loan was fully repaid on 2 April 2019.

9. ENTERPRISE MANAGEMENT INCENTIVE SCHEME

On 20 October 2017 the company approved the Conflict Management Plus Ltd Enterprise Management Incentive Scheme. The company granted share options over a total of 29 B Ordinary Shares to 1 director. The options can be exercised at a price of £340 per share and the right to option expires on 20 October 2027. The options to acquire shares may only be exercised when certain time periods elapse. All options granted to an employee will lapse should they leave the company. A sum of £nil was paid by each director on the grant of the option.

15 of the B Ordinary Share Options were exercised on 2 February 2018 at a price of £340 per share. A further 14 of the Option Shares shall become vested and exercisable if the accounts for any financial year show both turnover of at least £1.8m and profit before interest and tax, but after the Special Dividend (payable to the A Ordinary shareholder) of at least £200,000.

On 20 October 2017 the company also granted share options over a total of 14 C ordinary shares to 1 employee. The options can be exercised at a price of £340 per share and the right to option expires on 20 October 2027. The options to acquire shares may only be exercised when certain time periods elapse. All options granted to an employee will lapse should they leave the company. A sum of £nil was paid by each employee on the grant of the option.

7 of the C Ordinary Share Options were exercised on 2 February 2018 at a price of £340 per share. A further 7 of the Option Shares shall become vested and exercisable if the accounts for any financial year show both turnover of at least £1.8m and profit before interest and tax, but after the Special Dividend (payable to the A Ordinary shareholder) of at least £200,000.

10. PENSION COMMITMENTS

The pension cost charge represents contributions payable by the company to the fund and amounted to £48,060 (2020: £45,945). At the end of the year on 31 March 2021 there was a balance of £0 outstanding to be paid (2020: £1,366)