
CHRISTOFFERSON ROBB & COMPANY LTD

UNAUDITED
DIRECTOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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COMPANIES HOUSE

CHRISTOFFERSON ROBB & COMPANY LTD

COMPANY INFORMATION

| | |
|--------------------------|--|
| Director | Andrew Robertson |
| Company secretary | Johan Harold Wilhem Christofferson |
| Registered number | 04515019 |
| Registered office | Trafalgar House 11 Waterloo Place London SW1Y 4AU |
| Accountants | Smith & Williamson LLP Chartered Accountants 25 Moorgate London EC2R 6AY |

CHRISTOFFERSON ROBB & COMPANY LTD

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CHRISTOFFERSON ROBB & COMPANY LTD

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2016**

The director presents his report and the financial statements for the year ended 31 December 2016.

Director

The director who served during the year was:

Andrew Robertson

Small companies note

In preparing this report, the director have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.


Johan Harold Wilhem Christofferson
Secretary

Date:

29 - Sept - 2017

CHRISTOFFERSON ROBB & COMPANY LTD

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CHRISTOFFERSON ROBB & COMPANY LTD
FOR THE YEAR ENDED 31 DECEMBER 2016**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Christofferson Robb & Company Ltd for the year ended 31 December 2016 which comprise the Statement of comprehensive income, the Balance sheet, the Statement of changes in equity and the related notes from the Company accounting records and from information and explanations you have given us.

We are subject to the ethical and other professional requirements of the Institute of Chartered Accountants in England and Wales (ICAEW), which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of Christofferson Robb & Company Ltd in accordance with the terms of our engagement letter dated 17 May 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Christofferson Robb & Company Ltd and state those matters that we have agreed to state to the director of Christofferson Robb & Company Ltd, as a body in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Christofferson Robb & Company Ltd and its director, as a body, for our work or for this report.

It is your duty to ensure that Christofferson Robb & Company Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of Christofferson Robb & Company Ltd. You consider that Christofferson Robb & Company Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Christofferson Robb & Company Ltd. 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 financial statements.



Smith & Williamson LLP

Chartered Accountants

25 Moorgate
London
EC2R 6AY

Date: 21 September 2017

CHRISTOFFERSON ROBB & COMPANY LTD

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

| | Note | 2016 £ | 2015 £ |
|---|------|-----------|-----------|
| Turnover | | 529,141 | - |
| Gross profit | | 529,141 | - |
| Administrative expenses | | (502,767) | (15) |
| Operating profit/(loss) | | 26,374 | (15) |
| Tax on profit/(loss) | | (5,364) | - |
| Profit/(loss) for the year | | 21,010 | (15) |
| Other comprehensive income for the year | | | |
| Total comprehensive income for the year | | 21,010 | (15) |

CHRISTOFFERSON ROBB & COMPANY LTD
REGISTERED NUMBER: 04515019

BALANCE SHEET
AS AT 31 DECEMBER 2016

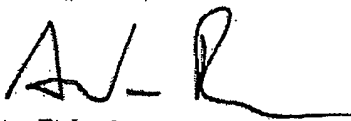
| | Note | 2016 £ | 2015 £ |
|--|------|----------------|-------------|
| Current assets | | | |
| Debtors: amounts falling due within one year | 4 | 392,193 | 2 |
| Cash at bank and in hand | | 746 | 18 |
| | | <u>392,939</u> | <u>20</u> |
| Creditors: amounts falling due within one year | 5 | (371,942) | (33) |
| Net current assets/(liabilities) | | <u>20,997</u> | <u>(13)</u> |
| Total assets less current liabilities | | <u>20,997</u> | <u>(13)</u> |
| Net assets/(liabilities) | | <u>20,997</u> | <u>(13)</u> |
| Capital and reserves | | | |
| Called up share capital | | 2 | 2 |
| Profit and loss account | | 20,995 | (15) |
| | | <u>20,997</u> | <u>(13)</u> |

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on



Andrew Robertson
Director

29 Sept. 2017

The notes on pages 6 to 9 form part of these financial statements.

CHRISTOFFERSON ROBB & COMPANY LTD

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2016**

| | Called up share capital | Profit and loss account | Total equity |
|-----------------------------------|------------------------------------|------------------------------------|---------------------|
| | £ | £ | £ |
| At 1 January 2016 | 2 | (15) | (13) |
| Comprehensive income for the year | | | |
| Profit for the year | - | 21,010 | 21,010 |
| | <hr/> | <hr/> | <hr/> |

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2015**

| | Called up share capital | Profit and loss account | Total equity |
|-----------------------------------|------------------------------------|------------------------------------|---------------------|
| | £ | £ | £ |
| At 1 January 2015 | 2 | - | 2 |
| Comprehensive income for the year | | | |
| Loss for the year | - | (15) | (15) |
| | <hr/> | <hr/> | <hr/> |

The notes on pages 6 to 9 form part of these financial statements.

CHRISTOFFERSON ROBB & COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. General information

Christofferson Robb & Company Ltd is a private limited company, limited by shares, incorporated on 20 August 2002 in England and Wales. The address of the registered office is Trafalgar House, 11 Waterloo Place, London, SW1Y 4AU.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

Information on the impact of first-time adoption of FRS 102 is given in note 9.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

2.3 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2.5 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

CHRISTOFFERSON ROBB & COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

2. Accounting policies (continued)

2.6 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of comprehensive income except when deferred in other comprehensive income as qualifying cash flow hedges.

2.7 Borrowing costs

All borrowing costs are recognised in the Statement of comprehensive income in the year in which they are incurred.

2.8 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

| 2016 No. | 2015 No. |
|-------------|-------------|
| 3 | 1 |

4. Debtors

| 2016 £ | 2015 £ |
|-----------|-----------|
|-----------|-----------|

CHRISTOFFERSON ROBB & COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

4. Debtors (continued)

| | | |
|----------------------------------|----------------|----------|
| Trade debtors | 68,156 | - |
| Other debtors | 295,000 | - |
| Called up share capital not paid | 2 | 2 |
| Prepayments and accrued income | 29,035 | - |
| | <u>392,193</u> | <u>2</u> |

5. Creditors: Amounts falling due within one year

| | 2016 £ | 2015 £ |
|------------------------------------|----------------|-----------|
| Bank overdrafts | 92 | - |
| Trade creditors | 37,981 | - |
| Corporation tax | 5,364 | - |
| Other taxation and social security | 19,349 | - |
| Other creditors | 295,000 | 33 |
| Accruals and deferred income | 14,156 | - |
| | <u>371,942</u> | <u>33</u> |

CHRISTOFFERSON ROBB & COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

6. Financial instruments

| | 2016 £ | 2015 £ |
|--|----------------|-----------|
| Financial assets | | |
| Financial assets measured at amortised cost | 363,904 | 20 |
| | <u>363,904</u> | <u>20</u> |
| Financial Liabilities | | |
| Financial liabilities measured at amortised cost | 347,229 | 33 |
| | <u>347,229</u> | <u>33</u> |

Financial assets measured at amortised cost comprise of trade and other debtors, unpaid share capital and cash at bank and in hand.

Financial liabilities measured at amortised cost comprise of bank overdraft, trade and other creditors and accruals.

7. Related party transactions

At 31 December 2016, within creditors falling due within one year the company owed £295,000 (2015: £33) to Christofferson Robb & Company LLP, a company related by common control.

8. Controlling party

In the opinion of the directors there is no controlling party.

9. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.