

**Unaudited Financial Statements for the Year Ended 30 April 2019**

**for**

**CA Nicolson Limited**

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**for the Year Ended 30 April 2019**

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**CA Nicolson Limited**

**Company Information**  
**for the Year Ended 30 April 2019**

**DIRECTOR:**

C Nicolson

**SECRETARY:**

Miss T J Pollen

**REGISTERED OFFICE:**

Second Floor  
2 Walsworth Road  
Hitchin  
Hertfordshire  
SG4 9SP

**REGISTERED NUMBER:**

05731762 (England and Wales)

**ACCOUNTANTS:**

D and E Accountancy Ltd  
Tax Advisors and Accountants  
2nd Floor, 2 Walsworth Road  
Hitchin  
Hertfordshire  
SG4 9SP

**Balance Sheet**  
**30 April 2019**

	Notes	30.4.19 £	£	30.4.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		66		79
<b>CURRENT ASSETS</b>					
Debtors	5	9,000		10,713	
Cash at bank		10,036		-	
		<u>19,036</u>		<u>10,713</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>15,790</u>		<u>10,671</u>	
<b>NET CURRENT ASSETS</b>			<u>3,246</u>		<u>42</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>3,312</u></u>		<u><u>121</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>3,212</u>		<u>21</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>3,312</u></u>		<u><u>121</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

**CA Nicolson Limited (Registered number: 05731762)**

**Balance Sheet - continued**

**30 April 2019**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 16/06/19 and were signed by:

A handwritten signature in black ink, consisting of a large loop followed by several horizontal strokes.

C Nicolson - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2019**

**1. STATUTORY INFORMATION**

CA Nicolson 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.

**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.

Plant and machinery - 15% on reducing balance

**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.

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2019**

**3. EMPLOYEES AND DIRECTORS**

- The average number of employees during the year was 2 (2018 - 2).

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 May 2018 and 30 April 2019	500
<b>DEPRECIATION</b>	
At 1 May 2018	421
Charge for year	13
At 30 April 2019	434
<b>NET BOOK VALUE</b>	
At 30 April 2019	66
At 30 April 2018	79

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.19 £	30.4.18 £
Trade debtors	9,000	5,760
Other debtors	-	4,953
	9,000	10,713

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.19 £	30.4.18 £
Bank loans and overdrafts	-	368
Tax	14,354	9,416
Social security and other taxes	34	47
Directors' current accounts	562	-
Accrued expenses	840	840
	15,790	10,671

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2019**

**7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2019 and 30 April 2018:

	30.4.19 £	30.4.18 £
<b>C Nicolson</b>		
Balance outstanding at start of year	4,953	-
Amounts advanced	-	4,953
Amounts repaid	(4,953)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>4,953</u>

**8. ULTIMATE CONTROLLING PARTY**

The company is under the control of the Director.