

**CAROLINE GRAHAM LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**Caroline Graham Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2018**

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**Caroline Graham Limited**  
**Balance Sheet**  
**As at 31 December 2018**

Registered number: 09500821

		<b>2018</b>		<b>2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>2</b>		6,125		7,000
Tangible Assets	<b>3</b>		894		829
			<u>7,019</u>		<u>7,829</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	8,966		19,388	
Cash at bank and in hand		<u>106,392</u>		<u>15,975</u>	
		115,358		35,363	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	<u>(33,284 )</u>		<u>(21,656 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>82,074</u>		<u>13,707</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>89,093</u>		<u>21,536</u>
<b>NET ASSETS</b>			<u>89,093</u>		<u>21,536</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		100		100
Profit and Loss Account			<u>88,993</u>		<u>21,436</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>89,093</u>		<u>21,536</u>

**Caroline Graham Limited**  
**Balance Sheet (continued)**  
**As at 31 December 2018**

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For the year ending 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Caroline Graham**

**16/09/2019**

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

**Caroline Graham Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2018**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**1.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	33% Straight Line
Computer Equipment	33% Straight Line

**1.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**2. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 January 2018	8,750
As at 31 December 2018	<u>8,750</u>
<b>Amortisation</b>	
As at 1 January 2018	1,750
Provided during the period	875
As at 31 December 2018	<u>2,625</u>
<b>Net Book Value</b>	
As at 31 December 2018	<u>6,125</u>
As at 1 January 2018	<u>7,000</u>

**Caroline Graham Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2018**

**3. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 January 2018	500	1,326	1,826
Additions	866	-	866
As at 31 December 2018	<u>1,366</u>	<u>1,326</u>	<u>2,692</u>
<b>Depreciation</b>			
As at 1 January 2018	334	663	997
Provided during the period	359	442	801
As at 31 December 2018	<u>693</u>	<u>1,105</u>	<u>1,798</u>
<b>Net Book Value</b>			
As at 31 December 2018	<u>673</u>	<u>221</u>	<u>894</u>
As at 1 January 2018	<u>166</u>	<u>663</u>	<u>829</u>

**4. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	8,966	19,388
	<u>8,966</u>	<u>19,388</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Corporation tax	20,961	7,658
VAT	5,316	5,679
Director's loan account	7,007	8,319
	<u>33,284</u>	<u>21,656</u>

**6. Share Capital**

	<b>2018</b>	<b>2017</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

**7. General Information**

Caroline Graham Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09500821 . The registered office is 32 Church Lane, Sharnbrook, Bedford, MK44 1HR.

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.