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**CAMPBELL TRANSPORT & LOGISTICS LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2018**

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**CAMPBELL TRANSPORT & LOGISTICS LIMITED**  
**REGISTERED NUMBER: 10636120**

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**BALANCE SHEET**  
**AS AT 30 APRIL 2018**

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|                                                | Note | 2018<br>£          |
|------------------------------------------------|------|--------------------|
| <b>Fixed assets</b>                            |      |                    |
| Tangible assets                                | 5    | 1,125              |
|                                                |      | <hr/> 1,125        |
| <b>Current assets</b>                          |      |                    |
| Debtors: amounts falling due within one year   | 6    | 53,525             |
| Cash at bank and in hand                       | 7    | 1,241              |
|                                                |      | <hr/> 54,766       |
| Creditors: amounts falling due within one year | 8    | (44,798)           |
|                                                |      | <hr/>              |
| <b>Net current assets</b>                      |      | 9,968              |
|                                                |      | <hr/>              |
| <b>Total assets less current liabilities</b>   |      | 11,093             |
|                                                |      | <hr/>              |
| <b>Net assets</b>                              |      | 11,093             |
|                                                |      | <hr/> <hr/>        |
| <b>Capital and reserves</b>                    |      |                    |
| Called up share capital                        | 10   | 1,000              |
| Profit and loss account                        |      | 10,093             |
|                                                |      | <hr/> <hr/> 11,093 |

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**CAMPBELL TRANSPORT & LOGISTICS LIMITED**  
**REGISTERED NUMBER: 10636120**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 APRIL 2018**

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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 period in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with 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 16 October 2018.

.....  
**Sandra Campbell**  
**Director**

The notes on pages 3 to 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2018

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**1. General information**

The Company was incorporated in England and Wales on 23 February 2017 and commenced trading on 1 May 2017. The Company is a private company limited by share capital. The principal activity of the Company throughout the period was that of freight transport.

**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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

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:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Taxation**

Tax is recognised in the Statement of income and retained earnings, 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.

**2.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2018

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

|                       |   |     |                  |
|-----------------------|---|-----|------------------|
| Fixtures and fittings | - | 25% | reducing balance |
|-----------------------|---|-----|------------------|

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

**2.5 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.

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 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.

**2.8 Financial instruments**

The Company only enters into basic financial instrument 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 ordinary shares.

**2.9 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The Company has no employees other than the directors, who did not receive any remuneration.

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CAMPBELL TRANSPORT & LOGISTICS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2018

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4. Taxation

|                                                    | Period ended<br>30 April<br>2018<br>£ |
|----------------------------------------------------|---------------------------------------|
| <b>Corporation tax</b>                             |                                       |
| Current tax on profits for the year                | 5,504                                 |
| <b>Total current tax</b>                           | <u>5,504</u>                          |
| <b>Factors affecting tax charge for the period</b> |                                       |

There were no factors that affected the tax charge for the period which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK of 20% to 31 March 2017 and 19% from 1 April 2017.

5. Tangible fixed assets

|                                       | Fixtures and<br>fittings<br>£ |
|---------------------------------------|-------------------------------|
| <b>Cost or valuation</b>              |                               |
| Additions                             | 1,500                         |
| At 30 April 2018                      | <u>1,500</u>                  |
| <b>Depreciation</b>                   |                               |
| Charge for the period on owned assets | 375                           |
| At 30 April 2018                      | <u>375</u>                    |
| <b>Net book value</b>                 |                               |
| At 30 April 2018                      | <u>1,125</u>                  |

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CAMPBELL TRANSPORT & LOGISTICS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2018

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6. Debtors

|               |               |
|---------------|---------------|
|               | 2018<br>£     |
| Trade debtors | 53,525        |
|               | <u>53,525</u> |

7. Cash and cash equivalents

|                          |              |
|--------------------------|--------------|
|                          | 2018<br>£    |
| Cash at bank and in hand | 1,241        |
|                          | <u>1,241</u> |

8. Creditors: Amounts falling due within one year

|                                    |               |
|------------------------------------|---------------|
|                                    | 2018<br>£     |
| Trade creditors                    | 32,531        |
| Corporation tax                    | 5,504         |
| Other taxation and social security | 4,473         |
| Accruals and deferred income       | 2,290         |
|                                    | <u>44,798</u> |

9. Financial instruments

|                                                                |              |
|----------------------------------------------------------------|--------------|
|                                                                | 2018<br>£    |
| <b>Financial assets</b>                                        |              |
| Financial assets measured at fair value through profit or loss | <u>1,241</u> |

Financial assets measured at fair value through profit or loss comprise cash at bank and in hand.

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**CAMPBELL TRANSPORT & LOGISTICS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2018**

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**10. Share capital**

|                                           |                     |
|-------------------------------------------|---------------------|
|                                           | <b>2018</b>         |
|                                           | <b>£</b>            |
| <b>Allotted, called up and fully paid</b> |                     |
| 1 Ordinary share of £1,000.00             | <u><u>1,000</u></u> |

On incorporation, 1 Ordinary share of £1,000 was issued at par.

**11. Controlling party**

The Company is controlled by Sandra Campbell, by virtue of her shareholding, as described in the Director's report.

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.