

Company Registration Number 12764792 (England and Wales)

**JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

# JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD

## CONTENTS

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	Page
Balance sheet	1 - 2
Notes to the financial statements	3 - 6

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# JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD

## BALANCE SHEET

AS AT 31 MARCH 2023

		31 March 2023		31 July 2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		47,284		53,847
<b>Current assets</b>					
Stocks		30,225		-	
Debtors	4	161,457		174,296	
Cash at bank and in hand		112,215		104,811	
		<u>303,897</u>		<u>279,107</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(143,234)</u>		<u>(167,043)</u>	
<b>Net current assets</b>			160,663		112,064
<b>Total assets less current liabilities</b>			207,947		165,911
<b>Creditors: amounts falling due after more than one year</b>	6		(29,771)		(36,294)
<b>Provisions for liabilities</b>			(869)		(774)
<b>Net assets</b>			<u>177,307</u>		<u>128,843</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			177,207		128,743
<b>Total equity</b>			<u>177,307</u>		<u>128,843</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

# **JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2023***

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The financial statements were approved and signed by the director and authorised for issue on 16 October 2023

Mr KJ Hickling  
**Director**

**Company Registration No. 12764792**

# JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Company information**

John Robinson Associates Survey Specialists Ltd is a private company limited by shares incorporated in England and Wales. The registered office is The Stables, Church Walk, Daventry, Northamptonshire, UK, NN11 4BL.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.3% on cost
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

# JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.4 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

#### 1.7 Taxation

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

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

# JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	2023 Number	2022 Number
Total	3	3

### 3 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 1 August 2022	61,736
Additions	931
At 31 March 2023	62,667
<b>Depreciation and impairment</b>	
At 1 August 2022	7,889
Depreciation charged in the period	7,494
At 31 March 2023	15,383
<b>Carrying amount</b>	
At 31 March 2023	47,284
At 31 July 2022	53,847

# JOHN ROBINSON ASSOCIATES SURVEY SPECIALISTS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

### 4 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	160,061	173,875
Other debtors	1,396	421
	<u>161,457</u>	<u>174,296</u>

### 5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	65,640	108,794
Taxation and social security	52,578	47,519
Other creditors	25,016	10,730
	<u>143,234</u>	<u>167,043</u>

### 6 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	29,771	36,294
	<u>29,771</u>	<u>36,294</u>

### 7 Pension payments

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



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