

CALDWELL & ROBINSON LIMITED

**Company Registration Number:
NI625342 (Northern Ireland)**

Unaudited abridged accounts for the year ended 30 April 2019

Period of accounts

Start date: 01 May 2018

End date: 30 April 2019

CALDWELL & ROBINSON LIMITED

Contents of the Financial Statements

for the Period Ended 30 April 2019

Balance sheet

Notes

CALDWELL & ROBINSON LIMITED

Balance sheet

As at 30 April 2019

	<i>Notes</i>	<i>2019</i>	<i>13 months to 30 April 2018</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets:	3	120,000	160,000
Tangible assets:	4	23,748	16,485
Total fixed assets:		<u>143,748</u>	<u>176,485</u>
Current assets			
Debtors:	5	823,168	536,320
Cash at bank and in hand:		3,008	1,757
Total current assets:		<u>826,176</u>	<u>538,077</u>
Creditors: amounts falling due within one year:	6	(533,908)	(553,254)
Net current assets (liabilities):		<u>292,268</u>	<u>(15,177)</u>
Total assets less current liabilities:		436,016	161,308
Provision for liabilities:		(2,285)	(873)
Total net assets (liabilities):		<u>433,731</u>	<u>160,435</u>
Capital and reserves			
Called up share capital:		100	100
Profit and loss account:		433,631	160,335
Shareholders funds:		<u>433,731</u>	<u>160,435</u>

The notes form part of these financial statements

CALDWELL & ROBINSON LIMITED

Balance sheet statements

For the year ending 30 April 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 23 January 2020
and signed on behalf of the board by:**

Name: PHILIP GILLILAND
Status: Director

The notes form part of these financial statements

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2019

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable net of VAT. Turnover is recognised when, and to the extent that, the company obtains the right to consideration in exchange for its performance.

Tangible fixed assets and depreciation policy

Tangible fixed assets are stated at cost less depreciation and impairment. The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows: -Premises improvements 10% Fixtures and fittings 20% 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 period.

Intangible fixed assets and amortisation policy

Purchased goodwill arising on acquisitions is eliminated by amortisation through the profit and loss account over its useful economic life. The useful economic life of the asset shown in Note 3 has been estimated by the directors at five years.

Other accounting policies

Debtors and amounts recoverable on contracts Debtors and amounts recoverable on contracts with no stated interest rate and receivable within one year are recorded at transaction price, less any impairment. Cash at bank and in hand Cash at bank and in hand includes cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet. Creditors Creditors with no stated interest rate and payable within one year are recorded at 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. 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 accounts receivable and payable which are recognised at transaction price. Pensions The company operates a defined contribution scheme for directors and employees. Contributions payable are recognised in profit and loss account when due. Tax Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on current asset investments stated at fair value is measured using the rates and allowances that apply to the sale of the asset. Foreign currencies Transactions denominated in foreign currencies are translated at the exchange rate at the date of the transaction. All monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Non-monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange at the date of the transaction. The resulting gain or loss is dealt with in the profit and loss account. Leased assets Rentals under operating leases are charged to the profit and loss account as incurred.

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements for the Period Ended 30 April 2019

2. Employees

	<i>2019</i>	<i>13 months to 30 April 2018</i>
Average number of employees during the period	15	13

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements for the Period Ended 30 April 2019

3. Intangible Assets

	Total
Cost	£
At 01 May 2018	200,000
At 30 April 2019	<u>200,000</u>
Amortisation	
At 01 May 2018	40,000
Charge for year	40,000
At 30 April 2019	<u>80,000</u>
Net book value	
At 30 April 2019	<u>120,000</u>
At 30 April 2018	<u>160,000</u>

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements for the Period Ended 30 April 2019

4. Tangible Assets

	Total
Cost	£
At 01 May 2018	20,363
Additions	13,573
At 30 April 2019	<u>33,936</u>
Depreciation	
At 01 May 2018	3,878
Charge for year	6,310
At 30 April 2019	<u>10,188</u>
Net book value	
At 30 April 2019	<u>23,748</u>
At 30 April 2018	<u>16,485</u>

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2019

5. Debtors

Due within one year: Debtors and amounts recoverable on contracts 2019: £805,139; 2018: £497,796. Prepayments 2019: £18,029; 2018: £38,524

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2019

6. Creditors: amounts falling due within one year note

Creditors £505,605: 2019, £533,695: 2018, Accruals and deferred income £28,303: 2019; £19,559: 2018

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2019

7. Financial commitments

There were no commitments, guarantees or contingencies at 30 April 2019 (2018: None).

CALDWELL & ROBINSON LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2019

8. Related party transactions

Name of the related party:	Partnership/ directors	
Relationship:	Directors	
Description of the Transaction:	Transfers between company and partnership/ directors	Dividends
		£
Balance at 01 May 2018		136,504
Balance at 30 April 2019		8,488

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