

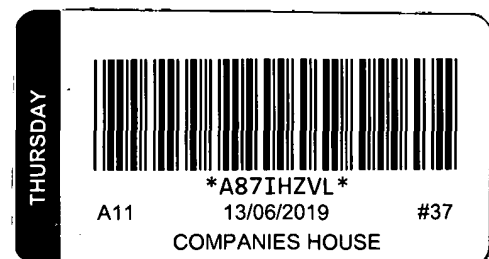
Company registration number: 4822894

CAS Site Services Limited

Unaudited filleted financial statements

30 September 2018

**Lynne Stone Taxation Consultants Limited
27 Wanderdown Road
Ovingdean
Brighton
East Sussex
BN2 7BT**



CAS Site Services Limited

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CAS Site Services Limited

Directors and other information

Directors	B. Locock G. Locock
Secretary	G. Locock
Company number	4822894
Registered office	27 Wanderdown Road Ovingdean Brighton East Sussex BN2 7BT
Business address	97 Rickman Hill Coulsden Surrey CR5 2BL
Bankers	Barclays Leicester LE87 2BB

CAS Site Services Limited

**Statement of financial position
30 September 2018**

	Note	2018 £	£	2017 £	£
Fixed assets					
Intangible assets	5	-		-	
Tangible assets	6	5,324		6,191	
			5,324		6,191
Current assets					
Debtors	7	16,726		13,186	
Cash at bank and in hand		74,286		86,803	
		91,012		99,989	
Creditors: amounts falling due within one year	8	(90,467)		(103,333)	
Net current assets/(liabilities)			545		(3,344)
Total assets less current liabilities			5,869		2,847
Net assets			5,869		2,847
Capital and reserves					
Called up share capital			10		10
Profit and loss account			5,859		2,837
Shareholders funds			5,869		2,847

For the year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The notes on pages 4 to 7 form part of these financial statements.

CAS Site Services Limited

Statement of financial position (continued)
30 September 2018

These financial statements were approved by the board of directors and authorised for issue on 5 June 2019, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'G. Locock', with a large initial 'G' and a stylized 'L'.

G. Locock
Director

Company registration number: 4822894

The notes on pages 4 to 7 form part of these financial statements.

CAS Site Services Limited

Notes to the financial statements Year ended 30 September 2018

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is 27 Wanderdown Road, Ovingdean, Brighton, East Sussex, BN2 7BT.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

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

Taxation

The taxation expense represents the aggregate amount of current tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using tax rates and laws that have been enacted or substantively enacted at the reporting date.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

CAS Site Services Limited

Notes to the financial statements (continued) Year ended 30 September 2018

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25%	reducing balance
Fittings fixtures and equipment	- 25%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost, except for investments in non - puttable ordinary shares which are measured at fair value, with changes recognised in profit and loss. Derivative financial instruments are initially recorded at cost and there after at fair value with changes in profit and loss.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2017: 2).

CAS Site Services Limited

Notes to the financial statements (continued)
Year ended 30 September 2018

5. Intangible assets

	Goodwill	Total
	£	£
Cost		
At 1 October 2017 and 30 September 2018	30,000	30,000
Amortisation		
At 1 October 2017 and 30 September 2018	30,000	30,000
Carrying amount		
At 30 September 2018	-	-
At 30 September 2017	-	-

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 October 2017	29,414	2,228	31,642
Additions	908	-	908
At 30 September 2018	30,322	2,228	32,550
Depreciation			
At 1 October 2017	24,027	1,424	25,451
Charge for the year	1,574	201	1,775
At 30 September 2018	25,601	1,625	27,226
Carrying amount			
At 30 September 2018	4,721	603	5,324
At 30 September 2017	5,387	804	6,191

7. Debtors

	2018	2017
	£	£
Trade debtors	16,726	13,186

CAS Site Services Limited

Notes to the financial statements (continued)
Year ended 30 September 2018

8. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals and deferred income	1,453	1,513
Corporation tax	10,102	7,692
Director loan accounts	78,912	94,128
	<u>90,467</u>	<u>103,333</u>