

Robin Cooper Associates Limited

Annual Report and Unaudited Filleted Financial Statements
for the Year Ended 31 March 2022



Michael J Emery & Co Limited
CHARTERED ACCOUNTANTS

Robin Cooper Associates Limited

Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Balance Sheet	<u>3</u>
Notes to the Unaudited Financial Statements	<u>4 to 6</u>

Robin Cooper Associates Limited

Company Information

Directors Mr R Cooper
Mrs JK Cooper

Company secretary Mrs JK Cooper

Registered office Lower Farmhouse
Common Street
Ravenstone
Olney
Buckinghamshire
MK46 5AS

Accountants Michael J Emery & Co Limited
Chartered Accountants
22 St John Street
Newport Pagnell
Buckinghamshire
MK16 8HJ

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Robin Cooper Associates Limited
for the Year Ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Robin Cooper Associates Limited for the year ended 31 March 2022 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Robin Cooper Associates Limited, as a body, in accordance with the terms of our instructions. Our work has been undertaken solely to prepare for your approval the accounts of Robin Cooper Associates Limited and state those matters that we have agreed to state to the Board of Directors of Robin Cooper Associates Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Robin Cooper Associates Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Robin Cooper Associates Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Robin Cooper Associates Limited. You consider that Robin Cooper Associates Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Robin Cooper Associates Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Michael J Emery & Co Limited
Chartered Accountants
22 St John Street
Newport Pagnell
Buckinghamshire
MK16 8HJ

12 December 2022

Robin Cooper Associates Limited

(Registration number: 03860149)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	528	1,370
Current assets			
Debtors	<u>5</u>	7,949	4,529
Cash at bank and in hand		<u>2,546</u>	<u>5,545</u>
		10,495	10,074
Creditors: Amounts falling due within one year	<u>6</u>	<u>(5,915)</u>	<u>(6,378)</u>
Net current assets		<u>4,580</u>	<u>3,696</u>
Total assets less current liabilities		5,108	5,066
Provisions for liabilities		<u>(100)</u>	<u>(261)</u>
Net assets		<u>5,008</u>	<u>4,805</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>4,908</u>	<u>4,705</u>
Shareholders' funds		<u>5,008</u>	<u>4,805</u>

For the financial year ending 31 March 2022 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 12 December 2022 and signed on its behalf by:

.....

Mr R Cooper
Director

Robin Cooper Associates Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales, 03860149.

The address of its registered office is:

Lower Farmhouse
Common Street
Ravenstone
Olney
Buckinghamshire
MK46 5AS

These financial statements were authorised for issue by the Board on 12 December 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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 reporting date and that are expected to apply to the reversal of the timing difference.

Robin Cooper Associates Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	33% on cost
Fixtures and fittings	25% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company during the year, including directors, was 2 (2021 - 2).

Robin Cooper Associates Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 April 2021	9,289	9,289
At 31 March 2022	9,289	9,289
Depreciation		
At 1 April 2021	7,919	7,919
Charge for the year	842	842
At 31 March 2022	8,761	8,761
Carrying amount		
At 31 March 2022	528	528
At 31 March 2021	1,370	1,370

5 Debtors

	2022 £	2021 £
Trade debtors	7,172	3,585
Prepayments	777	944
Total current trade and other debtors	7,949	4,529

6 Creditors

Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Due within one year			
Accruals		548	426
Corporation tax control		207	376
VAT Control account		-	613
Directors loan account		5,160	4,963
		5,915	6,378

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.