

THE CARAIRES CONSULTANCY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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UNAUDITED ACCOUNTS
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THE CARAIRES CONSULTANCY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

Directors	Sharon Lynn Aires Nicola Jane Carrouche
Secretary	Paul Aires
Company Number	06287516 (England and Wales)
Registered Office	14 Cawston Lane Dunchurch Rugby Warwickshire CV22 6QE
Accountants	Cube Accounting Limited Suite 3B & 3C, Davy Court Castle Mound Way Rugby Warwickshire CV23 0UZ

THE CARAIRES CONSULTANCY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	78,823	78,977
Current assets			
Debtors	5	329,854	305,744
Cash at bank and in hand		33,868	48,710
		<u>363,722</u>	<u>354,454</u>
Creditors: amounts falling due within one year	<u>6</u>	(247,596)	(193,125)
Net current assets		<u>116,126</u>	<u>161,329</u>
Total assets less current liabilities		194,949	240,306
Creditors: amounts falling due after more than one year	<u>7</u>	(18,157)	(27,672)
Provisions for liabilities			
Deferred tax		(7,934)	(5,809)
Net assets		<u>168,858</u>	<u>206,825</u>
Capital and reserves			
Called up share capital	<u>8</u>	1,060	1,060
Profit and loss account		167,798	205,765
Shareholders' funds		<u>168,858</u>	<u>206,825</u>

For the year ending 30 June 2023 the company was entitled to exemption from audit 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.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 1 December 2023 and were signed on its behalf by

Nicola Jane Carrouche
Director

Company Registration No. 06287516

THE CARAIRES CONSULTANCY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

1 Statutory information

The Caraires Consultancy Limited is a private company, limited by shares, registered in England and Wales, registration number 06287516. The registered office is 14 Cawston Lane, Dunchurch, Rugby, Warwickshire, CV22 6QE.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the rendering of services is recognised by reference to the work performed.

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	2% Reducing Balance
Fixtures & fittings	25% Reducing Balance
Computer equipment	33.33% Straight Line
Other tangible fixed assets	20% Reducing Balance

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

THE CARAIRES CONSULTANCY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

4 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 July 2022	69,917	37,687	11,644	8,431	127,679
Additions	-	3,192	-	2,414	5,606
At 30 June 2023	69,917	40,879	11,644	10,845	133,285
Depreciation					
At 1 July 2022	4,111	33,197	6,731	4,663	48,702
Charge for the year	1,316	1,537	1,228	1,679	5,760
At 30 June 2023	5,427	34,734	7,959	6,342	54,462
Net book value					
At 30 June 2023	64,490	6,145	3,685	4,503	78,823
At 30 June 2022	65,806	4,490	4,913	3,768	78,977

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	233,974	214,744
Other debtors	95,880	91,000
	329,854	305,744

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	10,000	10,000
VAT	78,738	81,103
Taxes and social security	48,396	42,772
Other creditors	91,783	38,361
Loans from directors	120	284
Accruals	18,559	20,605
	247,596	193,125

7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	18,157	27,672

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

8 Share capital

	2023	2022
	£	£
Allotted, called up and fully paid:		
1,000 Ordinary shares of £1 each	1,000	1,000
10 Ordinary A shares of £1 each	10	10
10 Ordinary B shares of £1 each	10	10
10 Ordinary C shares of £1 each	10	10
10 Ordinary D shares of £1 each	10	10
10 Ordinary E shares of £1 each	10	10
10 Ordinary F shares of £1 each	10	10
	<u>1,060</u>	<u>1,060</u>

9 Operating lease commitments

	2023	2022
	£	£
At 30 June 2023 the company had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:		
Not later than one year	15,000	15,000
Later than one year and not later than five years	36,250	51,250
	<u>51,250</u>	<u>66,250</u>

10 Transactions with related parties

During the year, an amount of £4,660 was loaned to a company with common directors. At the year end the outstanding balance totalled £95,660, this loan had not been repaid. There is no interest being charged on this loan.

11 Average number of employees

During the year the average number of employees was 67 (2022: 68).

