

Unaudited Financial Statements for the Year Ended 30 September 2019

for

Caple Security Services Ltd

Contents of the Financial Statements  
for the Year Ended 30 September 2019

|                                   | Page |
|-----------------------------------|------|
| Company Information               | 1    |
| Balance Sheet                     | 2    |
| Notes to the Financial Statements | 4    |

**DIRECTORS:**

Mrs S L Davies  
D A Davies

**REGISTERED OFFICE:**

Suite 5  
Unit 4  
Wolf Business Park  
Ross-on-Wye  
Herefordshire  
HR9 5NB

**REGISTERED NUMBER:**

07363872 (England and Wales)

**ACCOUNTANTS:**

Thorne & Co.  
Accountants  
1 St Mary's Street  
Ross-on-Wye  
Herefordshire  
HR9 5HT

Balance Sheet  
30 September 2019

|                                              | Notes | 30.9.19<br>£   | £               | 30.9.18<br>£   | £             |
|----------------------------------------------|-------|----------------|-----------------|----------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |                 |                |               |
| Intangible assets                            | 4     |                | -               |                | -             |
| Tangible assets                              | 5     |                | <u>70,074</u>   |                | <u>72,688</u> |
|                                              |       |                | 70,074          |                | 72,688        |
| <b>CURRENT ASSETS</b>                        |       |                |                 |                |               |
| Stocks                                       |       | 10,584         |                 | 10,986         |               |
| Debtors                                      | 6     | 127,546        |                 | 164,905        |               |
| Cash at bank                                 |       | -              |                 | 8,047          |               |
|                                              |       | <u>138,130</u> |                 | <u>183,938</u> |               |
| <b>CREDITORS</b>                             |       |                |                 |                |               |
| Amounts falling due within one year          | 7     | <u>167,318</u> |                 | <u>158,256</u> |               |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>      |       |                | <u>(29,188)</u> |                | <u>25,682</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 40,886          |                | 98,370        |
| <b>CREDITORS</b>                             |       |                |                 |                |               |
| Amounts falling due after more than one year | 8     |                | (36,044)        |                | (40,704)      |
| <b>PROVISIONS FOR LIABILITIES</b>            | 10    |                | -               |                | (912)         |
| <b>NET ASSETS</b>                            |       |                | <u>4,842</u>    |                | <u>56,754</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                 |                |               |
| Called up share capital                      |       |                | 100             |                | 100           |
| Retained earnings                            |       |                | <u>4,742</u>    |                | <u>56,654</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>4,842</u>    |                | <u>56,754</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2020 and were signed on its behalf by:

D A Davies - Director

Notes to the Financial Statements  
for the Year Ended 30 September 2019

1. **STATUTORY INFORMATION**

Caple Security Services Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

|                     |                           |
|---------------------|---------------------------|
| Plant and machinery | - 10% on reducing balance |
| Motor vehicles      | - 20% on reducing balance |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 19 (2018 - 19) .

4. **INTANGIBLE FIXED ASSETS**

|                       | Goodwill<br>£ |
|-----------------------|---------------|
| <b>COST</b>           |               |
| At 1 October 2018     |               |
| and 30 September 2019 | <u>29,000</u> |
| <b>AMORTISATION</b>   |               |
| At 1 October 2018     |               |
| and 30 September 2019 | <u>29,000</u> |
| <b>NET BOOK VALUE</b> |               |
| At 30 September 2019  | <u>-</u>      |
| At 30 September 2018  | <u>-</u>      |

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019

5. TANGIBLE FIXED ASSETS

|                        | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|------------------------|-----------------------------|------------------------|----------------|
| <b>COST</b>            |                             |                        |                |
| At 1 October 2018      | 14,914                      | 112,360                | 127,274        |
| Additions              | 1,286                       | 16,490                 | 17,776         |
| Disposals              | -                           | (38,283)               | (38,283)       |
| At 30 September 2019   | <u>16,200</u>               | <u>90,567</u>          | <u>106,767</u> |
| <b>DEPRECIATION</b>    |                             |                        |                |
| At 1 October 2018      | 6,749                       | 47,837                 | 54,586         |
| Charge for year        | 992                         | 18,039                 | 19,031         |
| Eliminated on disposal | -                           | (36,924)               | (36,924)       |
| At 30 September 2019   | <u>7,741</u>                | <u>28,952</u>          | <u>36,693</u>  |
| <b>NET BOOK VALUE</b>  |                             |                        |                |
| At 30 September 2019   | <u>8,459</u>                | <u>61,615</u>          | <u>70,074</u>  |
| At 30 September 2018   | <u>8,165</u>                | <u>64,523</u>          | <u>72,688</u>  |

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

|                       | Motor<br>vehicles<br>£ |
|-----------------------|------------------------|
| <b>COST</b>           |                        |
| At 1 October 2018     | 95,953                 |
| Disposals             | (32,933)               |
| Transfer to ownership | (9,990)                |
| At 30 September 2019  | <u>53,030</u>          |
| <b>DEPRECIATION</b>   |                        |
| At 1 October 2018     | 4,539                  |
| Charge for year       | 12,981                 |
| Transfer to ownership | (3,434)                |
| At 30 September 2019  | <u>14,086</u>          |
| <b>NET BOOK VALUE</b> |                        |
| At 30 September 2019  | <u>38,944</u>          |
| At 30 September 2018  | <u>91,414</u>          |

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 30.9.19        | 30.9.18        |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| Trade debtors                  | 118,415        | 157,163        |
| Other debtors                  | 1,300          | 1,100          |
| Prepayments and accrued income | 7,831          | 6,642          |
|                                | <u>127,546</u> | <u>164,905</u> |

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 30.9.19        | 30.9.18        |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Bank loans and overdrafts    | 15,801         | -              |
| Hire purchase contracts      | 4,302          | 5,141          |
| Trade creditors              | 72,223         | 46,594         |
| Taxation and social security | 73,268         | 81,183         |
| Other creditors              | 1,724          | 25,338         |
|                              | <u>167,318</u> | <u>158,256</u> |

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                         | 30.9.19       | 30.9.18       |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Hire purchase contracts | <u>36,044</u> | <u>40,704</u> |

9. **SECURED DEBTS**

The following secured debts are included within creditors:

|                         | 30.9.19       | 30.9.18       |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Hire purchase contracts | <u>40,346</u> | <u>45,845</u> |

10. **PROVISIONS FOR LIABILITIES**

|                                | 30.9.19  | 30.9.18    |
|--------------------------------|----------|------------|
|                                | £        | £          |
| Deferred tax                   |          |            |
| Accelerated capital allowances | <u>-</u> | <u>912</u> |

|                              | Deferred tax |
|------------------------------|--------------|
|                              | £            |
| Balance at 1 October 2018    | 912          |
| Provided during year         | (912)        |
| Balance at 30 September 2019 | <u>-</u>     |

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.