

**REGISTERED NUMBER: 01183286 (England and Wales)**

**C.P.A. (PRINTERS) LIMITED**

**Unaudited Financial Statements**

**For The Year Ended 31 October 2017**

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For The Year Ended 31 October 2017**

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**C.P.A. (PRINTERS) LIMITED**  
**Company Information**  
**For The Year Ended 31 October 2017**

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**DIRECTORS:** Mr G S Pike  
Mr S L Pike

**SECRETARY:** Mr G S Pike

**REGISTERED OFFICE:** Fleet House  
1 Armstrong Road  
Benfleet  
Essex  
SS7 4FH

**REGISTERED NUMBER:** 01183286 (England and Wales)

**BANKERS:** National Westminster Bank Plc  
124 London Road  
Benfleet  
Essex  
SS7 5RT

**Balance Sheet**  
**31 October 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		85		13,270
Investment property	4		<u>120,000</u>		<u>33,718</u>
			<b>120,085</b>		<b>46,988</b>
<b>CURRENT ASSETS</b>					
Debtors	5	5,000		6,610	
Cash at bank		<u>14,748</u>		<u>40,669</u>	
		<b>19,748</b>		<b>47,279</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>49,400</u>		<u>86,589</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(29,652)</u>		<u>(39,310)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>90,433</b>		<b>7,678</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u>4,074</u>		-
<b>NET ASSETS</b>			<u><b>86,359</b></u>		<u><b>7,678</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		3,000		3,000
Fair value reserve	8		82,208		-
Retained earnings			<u>1,151</u>		<u>4,678</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>86,359</b></u>		<u><b>7,678</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 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 notes form part of these financial statements

**Balance Sheet - continued**  
**31 October 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 13 July 2018 and were signed on its behalf by:

Mr G S Pike - Director

Mr S L Pike - Director

**Notes to the Financial Statements  
For The Year Ended 31 October 2017**

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**1. STATUTORY INFORMATION**

C.P.A. (Printers) Limited 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

In the opinion of the directors, it remains appropriate to continue to adopt the going concern basis of accounting.

**Turnover**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**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.

Notes to the Financial Statements - continued  
For The Year Ended 31 October 2017

## 3. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 November 2016	26,500	953	27,453
Disposals	<u>(26,500)</u>	<u>-</u>	<u>(26,500)</u>
At 31 October 2017	<u>-</u>	<u>953</u>	<u>953</u>
<b>DEPRECIATION</b>			
At 1 November 2016	13,358	825	14,183
Charge for year	1,971	43	2,014
Eliminated on disposal	<u>(15,329)</u>	<u>-</u>	<u>(15,329)</u>
At 31 October 2017	<u>-</u>	<u>868</u>	<u>868</u>
<b>NET BOOK VALUE</b>			
At 31 October 2017	<u>-</u>	<u>85</u>	<u>85</u>
At 31 October 2016	<u>13,142</u>	<u>128</u>	<u>13,270</u>

## 4. INVESTMENT PROPERTY

	Total £
<b>FAIR VALUE</b>	
At 1 November 2016	49,574
Revaluations	<u>70,426</u>
At 31 October 2017	<u>120,000</u>
<b>DEPRECIATION</b>	
At 1 November 2016	15,856
Revaluation adjustments	<u>(15,856)</u>
At 31 October 2017	<u>-</u>
<b>NET BOOK VALUE</b>	
At 31 October 2017	<u>120,000</u>
At 31 October 2016	<u>33,718</u>

Fair value at 31 October 2017 is represented by:

	£
Valuation in 2017	70,426
Cost	<u>49,574</u>
	<u>120,000</u>

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 October 2017**

**4. INVESTMENT PROPERTY - continued**

If investment property had not been revalued it would have been included at the following historical cost:

	2017	2016
	£	£
Cost	<u>49,574</u>	<u>49,574</u>

Investment property was valued on a fair value basis on 31 October 2017 by the directors. .

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

	2017	2016
	£	£
Trade debtors	<u>5,000</u>	<u>6,610</u>

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

	2017	2016
	£	£
Trade creditors	259	37,898
Taxation and social security	1,295	1,093
Other creditors	<u>47,846</u>	<u>47,598</u>
	<u>49,400</u>	<u>86,589</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017	2016
			£	£
3,000	Ordinary	£1	<u>3,000</u>	<u>3,000</u>

**8. RESERVES**

	Fair value reserve
	£
Revaluation adjustments	86,282
Deferred tax provision	<u>(4,074)</u>
At 31 October 2017	<u>82,208</u>



**Notes to the Financial Statements - continued  
For The Year Ended 31 October 2017**

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**9. FIRST YEAR ADOPTION**

This is the first year that C.P.A. (Printers) Limited has prepared its results under FRS 102. The last financial statements prepared under UK GAAP were for the year ended 31 October 2016. The date of transition to FRS 102 was 1 November 2015.

No transition differences have been identified on transition from previous UK GAAP to FRS 102. As such, no transition tables are presented showing the differences between the financial statements as presented under previous GAAP and as presented under FRS 102.

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.