REGISTERED NUMBER: 07380017 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 November 2022

for

Coyle White Devine Limited

Pinkham Blair
Chartered Accountants
87a High Street
The Old Town
Hemel Hempstead
Hertfordshire
HP1 3AH

Contents of the Financial Statements for the Year Ended 30 November 2022

Coyle White Devine Limited

Company Information
for the Year Ended 30 November 2022

Directors:	P J Coyle D N Sheahan
Secretary:	D N Sheahan
Registered office:	Boughton Business Park Bell Lane Amersham Buckinghamshire HP6 6FA
Registered number:	07380017 (England and Wales)
Accountants:	Pinkham Blair Chartered Accountants 87a High Street The Old Town Hemel Hempstead Hertfordshire HP1 3AH

Coyle White Devine Limited (Registered number: 07380017)

Balance Sheet
30 November 2022

	Notes		2022		2021
		£	£	£	£
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		3,350		1,048
			3,350		1,048
Current assets					
Debtors	6	1,017,411		776,753	
Cash at bank and in hand		423,260		545,730	
		1,440,671		1,322,483	
Creditors					
Amounts falling due within one year	7	936,785		825,722	
Net current assets			503,886		496,761
Total assets less current liabilities			507,236		497,809
Creditors					
Amounts falling due after more than one year	8		(203,334)		(293,333)
Provisions for liabilities			(330)		-
Net assets			303,572		204,476

The notes form part of these financial statements

Balance Sheet - continued
30 November 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
Capital and reserves					
Called up share capital	9		1,000		1,000
Retained earnings			302,572		203,476
Shareholders' funds			303,572		204,476

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 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
(b) 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.

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 August 2023 and were signed on its behalf by:

P J Coyle - Director

Notes to the Financial Statements
for the Year Ended 30 November 2022

1. **Statutory information**

Coyle White Devine 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 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. Turnover is recognised when the service is performed in accordance with the terms of the contractual agreement.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten 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 the cost less estimated residual value of each asset over its estimated useful life.
Plant and machinery etc - 33% on cost and 25% on cost

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.

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.

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 15 (2021 - 15) .

4. **Intangible fixed assets**

	Goodwill £
Cost	
At 1 December 2021 and 30 November 2022	738,000
Amortisation	
At 1 December 2021 and 30 November 2022	738,000
Net book value	
At 30 November 2022	-
At 30 November 2021	-

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

5. Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 December 2021	71,709
Additions	3,774
At 30 November 2022	75,483
Depreciation	
At 1 December 2021	70,661
Charge for year	1,472
At 30 November 2022	72,133
Net book value	
At 30 November 2022	3,350
At 30 November 2021	1,048

6. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade debtors	955,974	716,844
Other debtors	61,437	59,909
	1,017,411	776,753

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	213,428	97,349
Trade creditors	155,102	156,113
Taxation and social security	211,086	177,771
Other creditors	357,169	394,489
	936,785	825,722

8. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	203,334	293,333

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

9. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
1,000	Ordinary	£1	1,000	1,000

10. Client money

On 30 November 2022 the company held £250,310 (2021: £325,653) of client money disclosed within cash at bank and in hand. A corresponding liability is included within other creditors.