

Instrumental (Cheshire) Limited

Filleted and Unaudited Financial Statements
for the Year Ended 31 October 2023

Christopher Wilson & Co
26 Edward Court
Altrincham Business Park
Altrincham
WA14 5GL

Instrumental (Cheshire) Limited

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Instrumental (Cheshire) Limited

Company Information

Director	Mr Robert Piers Coppard
Company secretary	Mrs Heather Jean Coppard
Registered office	C/O Bright Partnership 26 Edward Court Altrincham Business Park Altrincham WA14 5GL
Auditors	Christopher Wilson & Co 26 Edward Court Altrincham Business Park Altrincham WA14 5GL

Instrumental (Cheshire) Limited
(Registration number: 04940460)
Statement of Financial Position as at 31 October 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	21,352	23,491
Current assets			
Debtors	<u>5</u>	16,575	17,640
Cash at bank and in hand		87,123	95,383
		103,698	113,023
Creditors: Amounts falling due within one year	<u>6</u>	(35,735)	(40,061)
Net current assets		67,963	72,962
Net assets		89,315	96,453
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Retained earnings		89,215	96,353
Shareholders' funds		89,315	96,453

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. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 2 February 2024

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Mr Robert Piers Coppard
Director

Instrumental (Cheshire) Limited

Notes to the Financial Statements for the Year Ended 31 October 2023

1 General information

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

The address of its registered office is:

C/O Bright Partnership
26 Edward Court
Altrincham Business Park
Altrincham
WA14 5GL

These financial statements were authorised for issue by the director on 2 February 2024.

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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

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.

These financial statements are presented in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis.

Audit report

The Independent Auditor's Report was unqualified. . The name of the Senior Statutory Auditor who signed the audit report on 2 February 2024 was , who signed for and on behalf of Christopher Wilson & Co.

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Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Instrumental (Cheshire) Limited

Notes to the Financial Statements for the Year Ended 31 October 2023

Tax

The tax expense for the period comprises current 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.

Tangible assets

Tangible assets are stated in the statement of financial position 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
Property Improvements	10% Straight Line Method
Fixtures & Fittings	15% Reducing Balance Method
Office Equipment	25% Reducing Balance Method

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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.

Instrumental (Cheshire) Limited

Notes to the Financial Statements for the Year Ended 31 October 2023

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 2 (2022 - 3).

Instrumental (Cheshire) Limited

Notes to the Financial Statements for the Year Ended 31 October 2023

4 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost or valuation			
At 1 November 2022	20,916	17,953	38,869
Additions	-	1,308	1,308
At 31 October 2023	20,916	19,261	40,177
Depreciation			
At 1 November 2022	3,979	11,399	15,378
Charge for the year	2,092	1,355	3,447
At 31 October 2023	6,071	12,754	18,825
Carrying amount			
At 31 October 2023	14,845	6,507	21,352
At 31 October 2022	16,937	6,554	23,491

5 Debtors

	2023 £	2022 £
Current		
Trade debtors	16,575	17,640

6 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Taxation and social security	34,335	34,277
Accruals and deferred income	1,400	1,272
Other creditors	-	4,512
	35,735	40,061

7 Share capital

Allotted, called up and fully paid shares

Instrumental (Cheshire) Limited

Notes to the Financial Statements for the Year Ended 31 October 2023

	2023		2022	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100
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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.