

Registered number: 04948226

**C & G ASSESSMENTS AND TRAINING LIMITED**  
**COMPANIES HOUSE FILING COPY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2018**



**C & G ASSESSMENTS AND TRAINING LIMITED**  
**REGISTERED NUMBER: 04948226**

**BALANCE SHEET**  
**AS AT 31 JULY 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	4	123,354	201,691
Investments	5	1	1
		<u>123,355</u>	<u>201,692</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	6	691,752	515,885
Cash at bank and in hand		124,990	12,735
		<u>816,742</u>	<u>528,620</u>
Creditors: amounts falling due within one year	7	(579,369)	(368,301)
<b>Net current assets</b>		<u>237,373</u>	<u>160,319</u>
<b>Total assets less current liabilities</b>		<u>360,728</u>	<u>362,011</u>
Creditors: amounts falling due after more than one year	8	-	(10,215)
<b>Provisions for liabilities</b>			
Deferred tax	10	(11,748)	(31,809)
<b>Net assets</b>		<u><u>348,980</u></u>	<u><u>319,987</u></u>
<b>Capital and reserves</b>			
Called up share capital		998	998
Profit and loss account		347,982	318,989
		<u><u>348,980</u></u>	<u><u>319,987</u></u>

---

**C & G ASSESSMENTS AND TRAINING LIMITED**  
**REGISTERED NUMBER: 04948226**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 JULY 2018**

---

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 28 September 2018.

  
**D E Spencer**  
Director

The notes on pages 3 to 9 form part of these financial statements.

---

## **C & G ASSESSMENTS AND TRAINING LIMITED**

---

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018**

---

#### **1. General information**

C & G Assessments and Training Limited is a company limited by shares, incorporated in England and Wales (registered number: 04948226.). Its registered office is Venture 1 Business Park, 22 Long Acre Close, Holbrook Industrial Estate, Sheffield, South Yorkshire, S20 3FR. Its principal activity is the provision of training and assessment services.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### **2.2 Revenue recognition**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

###### **Sale of goods**

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably;

###### **Rendering of services**

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

---

## C & G ASSESSMENTS AND TRAINING LIMITED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

---

#### 2. Accounting policies (continued)

##### 2.3 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of Income and Retained Earnings on a straight line basis over the lease term.

##### 2.4 Pensions

###### Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Income and Retained Earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

##### 2.5 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### 2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

---

## C & G ASSESSMENTS AND TRAINING LIMITED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

---

#### 2. Accounting policies (continued)

##### 2.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, as follows:.

Depreciation is provided on the following basis:

Motor vehicles	- 15% straight line
Fixtures and fittings	- 20% reducing balance
Office equipment	- 15% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Retained Earnings.

##### 2.7 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

##### 2.8 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as bank and cash balances, trade and other accounts receivable and payable, loans from banks and other third parties and loans to and from related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at the transaction price and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Enter user text here...

#### 3. Employees

The average monthly number of employees, including directors, during the year was 37 (2017 - 40).

---

**C & G ASSESSMENTS AND TRAINING LIMITED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2018**

---

**4. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>				
At 1 August 2017	213,704	35,109	78,633	327,446
Additions	-	-	40	40
Disposals	(76,760)	-	-	(76,760)
At 31 July 2018	<u>136,944</u>	<u>35,109</u>	<u>78,673</u>	<u>250,726</u>
<b>Depreciation</b>				
At 1 August 2017	53,413	23,839	48,503	125,755
Charge for the year on owned assets	22,103	2,965	7,241	32,309
Disposals	(30,692)	-	-	(30,692)
At 31 July 2018	<u>44,824</u>	<u>26,804</u>	<u>55,744</u>	<u>127,372</u>
<b>Net book value</b>				
At 31 July 2018	<u>92,120</u>	<u>8,305</u>	<u>22,929</u>	<u>123,354</u>
At 31 July 2017	<u>160,291</u>	<u>11,270</u>	<u>30,130</u>	<u>201,691</u>

---

**C & G ASSESSMENTS AND TRAINING LIMITED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2018**

---

**5. Fixed asset investments**

	Investment in subsidiary company £
<b>Cost</b>	
At 1 August 2017	1
At 31 July 2018	<u>1</u>
<b>Net book value</b>	
At 31 July 2018	<u>1</u>
At 31 July 2017	<u>1</u>

**Subsidiary undertaking**

The following is a subsidiary undertaking of the Company:

Name	Class of shares	Holding	Principal activity
C & G Recruitment Limited	Ordinary	100 %	Dormant company

As a dormant company C & G Recruitment Limited has made neither a profit or a loss. The aggregate of share capital and reserves are £(79,060).



---

**C & G ASSESSMENTS AND TRAINING LIMITED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2018**

---

**6. Debtors**

	2018 £	2017 £
Trade debtors	212,997	133,378
Amounts owed by group undertakings	174,824	322,184
Other debtors	39,773	42,040
Prepayments and accrued income	264,158	18,283
	<u>691,752</u>	<u>515,885</u>

**7. Creditors: Amounts falling due within one year**

	2018 £	2017 £
Trade creditors	151,044	186,772
Amounts owed to group undertakings	314,092	-
Other taxation and social security	24,567	67,082
Obligations under hire purchase contracts	12,392	52,552
Other creditors	18,660	5,665
Accruals and deferred income	58,614	56,230
	<u>579,369</u>	<u>368,301</u>

**8. Creditors: Amounts falling due after more than one year**

	2018 £	2017 £
Net obligations under hire purchase contracts	-	10,215
	<u>-</u>	<u>10,215</u>

**9. Hire purchase and finance leases**

Minimum lease payments under hire purchase fall due as follows:

	2018 £	2017 £
Within one year	12,392	52,552
Between 1-2 years	-	10,215
	<u>12,392</u>	<u>62,767</u>

---

**C & G ASSESSMENTS AND TRAINING LIMITED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2018**

---

**10. Deferred taxation**

	<b>2018 £</b>	<b>2017 £</b>
At beginning of year	<b>31,809</b>	19,984
(Credited) / charged to profit or loss	<b>(20,061)</b>	11,825
<b>At end of year</b>	<b>11,748</b>	<b>31,809</b>

The provision for deferred taxation is made up as follows:

	<b>2018 £</b>	<b>2017 £</b>
Accelerated capital allowances	<b>11,748</b>	32,032
Pension contributions accrued	-	(223)
	<b>11,748</b>	<b>31,809</b>

**11. Pension commitments**

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £14,602 (2017: £16,148), Contributions totalling £nil (2017: £2,116) were payable to the fund at the balance sheet date and are included in creditors.

**12. Controlling party**

The Company is a subsidiary of The Construction Skills People Limited, a company registered in England & Wales. The ultimate parent company is HLWKH 610 Limited, which is under the control of three of the directors in equal shares.