

Company registration number 09656732 (England and Wales)

**ROBSON LAIDLER ACCOUNTANTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	G M Purvis	
	M T Moran	
	M Wardle	
	P Charles	
	A Park	
	M Smith	
	J R Holbrook	(Appointed 1 October 2021)
	N J Wilson	(Appointed 4 February 2022)
	N Cunningham	
<b>Company number</b>	09656732	
<b>Registered office</b>	Fernwood House, Fernwood Road Jesmond Newcastle upon Tyne United Kingdom NE2 1TJ	

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# **ROBSON LAIDLER ACCOUNTANTS LIMITED**

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# ROBSON LAIDLER ACCOUNTANTS LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Intangible assets	3		769,164		28,445
Tangible assets	4		193,764		43,571
Investments	5		200		434,671
			<u>963,128</u>		<u>506,687</u>
<b>Current assets</b>					
Stocks		158		1,580	
Debtors	6	1,941,539		1,698,054	
Cash at bank and in hand		636,437		580,420	
		<u>2,578,134</u>		<u>2,280,054</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(1,204,850)</u>		<u>(1,113,310)</u>	
<b>Net current assets</b>			<u>1,373,284</u>		<u>1,166,744</u>
<b>Total assets less current liabilities</b>			<u>2,336,412</u>		<u>1,673,431</u>
<b>Creditors: amounts falling due after more than one year</b>	8		(2,324,306)		(1,665,017)
<b>Provisions for liabilities</b>	9		<u>(11,097)</u>		<u>(7,405)</u>
<b>Net assets</b>			<u>1,009</u>		<u>1,009</u>
<b>Capital and reserves</b>					
Called up share capital	11		1,009		1,009

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

## **ROBSON LAIDLER ACCOUNTANTS LIMITED**

### **BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2022***

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The financial statements were approved by the board of directors and authorised for issue on 19 December 2022 and are signed on its behalf by:

P Charles  
**Director**

**Company Registration No. 09656732**

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

#### **Company information**

Robson Laidler Accountants Limited is a private company limited by shares incorporated in England and Wales. The registered office is Fernwood House, Fernwood Road, Jesmond, Newcastle upon Tyne, United Kingdom, NE2 1TJ.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in UK sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

#### **1.2 Turnover**

Turnover represents the net value (excluding value added tax) invoiced or expected to be invoiced in respect of professional services and recharged disbursements. Income is recognised on contracts as the right to receive the income accrues during the performance of those contracts.

#### **1.3 Intangible fixed assets - goodwill**

Goodwill, being the amounts paid in connection with the acquisition of businesses in 2019 and 2022, is being amortised equally over the estimated useful lives of five and ten years respectively.

#### **1.4 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straightline over 50 years
Leasehold improvements	Straightline over term of lease
Fixtures and fittings	15% reducing balance
Computer equipment	33% straightline

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.5 Fixed asset investments**

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### 1.7 Stocks

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

#### 1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.10 Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current and deferred taxation assets and liabilities are not discounted.

##### **Current tax**

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

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

#### 1.14 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### 1.15 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

#### 1.16 Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	64	63



# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 April 2021	994,772
Additions	750,000
	<hr/>
At 31 March 2022	1,744,772
	<hr/>
<b>Amortisation and impairment</b>	
At 1 April 2021	966,327
Amortisation charged for the year	9,281
	<hr/>
At 31 March 2022	975,608
	<hr/>
<b>Carrying amount</b>	
At 31 March 2022	769,164
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At 31 March 2021	28,445
	<hr/>

### 4 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2021	-	7,138	72,215	52,127	131,480
Additions	122,443	-	3,828	22,483	148,754
Business combinations	-	-	9,381	3,573	12,954
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	122,443	7,138	85,424	78,183	293,188
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>					
At 1 April 2021	-	2,540	36,782	48,587	87,909
Depreciation charged in the year	816	476	5,732	4,491	11,515
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	816	3,016	42,514	53,078	99,424
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>					
At 31 March 2022	121,627	4,122	42,910	25,105	193,764
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	4,598	35,433	3,540	43,571
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

### 5 Fixed asset investments

	2022 £	2021 £
Shares in group undertakings and participating interests	200	434,671
	<hr/>	<hr/>

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Fixed asset investments (Continued)

#### Movements in fixed asset investments

	Shares in subsidiaries £
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	434,671
<b>Impairment</b>	
At 1 April 2021	-
Impairment losses	434,471
At 31 March 2022	434,471
<b>Carrying amount</b>	
At 31 March 2022	200
At 31 March 2021	434,671

### 6 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,307,615	970,872
Amounts recoverable on contracts	507,647	451,664
Amounts owed by group undertakings	-	171,529
Other debtors	6,241	3,441
Prepayments and accrued income	120,036	100,548
	<u>1,941,539</u>	<u>1,698,054</u>

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	77,538	61,432
Amounts owed to group undertakings	354,437	200
Corporation tax	116,025	189,909
Other taxation and social security	308,099	407,679
Other creditors	28,674	138,626
Accruals and deferred income	320,077	315,464
	<u>1,204,850</u>	<u>1,113,310</u>

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

	Notes	2022 £	2021 £
Other borrowings		2,324,306	1,665,017

### 9 Provisions for liabilities

		2022 £	2021 £
Deferred tax liabilities	10	11,097	7,405

### 10 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Liabilities 2022 £	Liabilities 2021 £
<b>Balances:</b>		
Accelerated capital allowances	11,097	7,405
<b>Movements in the year:</b>		2022 £
Liability at 1 April 2021		7,405
Charge to profit or loss		2,289
Other		1,403
Liability at 31 March 2022		11,097

### 11 Called up share capital

	2022 Number	2021 Number	2022 £	2021 £
<b>Ordinary share capital Issued and fully paid</b>				
Ordinary A of 0.01p each	89,144	89,144	9	9
Ordinary B of 0.01p each	5,626,000	5,626,000	563	563
Ordinary C of 0.01p each	4,374,000	4,374,000	437	437
	10,089,144	10,089,144	1,009	1,009

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Operating lease commitments

#### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

2022	2021
£	£
685,068	760,068

### 13 Related party transactions

#### Transactions with related parties

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

The following amounts were outstanding at the reporting end date:

	2022	2021
	£	£
<b>Amounts due to related parties</b>		
Entities with control, joint control or significant influence over the company	2,145,729	1,398,085
Key management personnel	178,577	266,932
Other related parties	-	148

	2022	2021
	£	£
<b>Amounts due from related parties</b>		
Other related parties	2,474	529

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.