

Company registration number 09656732 (England and Wales)

**ROBSON LAIDLER ACCOUNTANTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**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
	N J Wilson
	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 2023

		2023	2022
	Notes	£	£
<b>Fixed assets</b>			
Intangible assets	3	716,534	769,164
Tangible assets	4	434,018	193,764
Investments	5	-	200
		<u>1,150,552</u>	<u>963,128</u>
<b>Current assets</b>			
Debtors	6	2,669,314	1,941,697
Cash at bank and in hand		291,828	636,437
		<u>2,961,142</u>	<u>2,578,134</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(1,350,566)</u>	<u>(1,204,850)</u>
<b>Net current assets</b>		<u>1,610,576</u>	<u>1,373,284</u>
<b>Total assets less current liabilities</b>		<u>2,761,128</u>	<u>2,336,412</u>
<b>Creditors: amounts falling due after more than one year</b>	8	(2,691,003)	(2,324,306)
<b>Provisions for liabilities</b>	9	<u>(69,116)</u>	<u>(11,097)</u>
<b>Net assets</b>		<u>1,009</u>	<u>1,009</u>
<b>Capital and reserves</b>		-	-
Called up share capital	11	<u>1,009</u>	<u>1,009</u>

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 2023 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 2023***

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The financial statements were approved by the board of directors and authorised for issue on 27 July 2023 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 2023**

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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 or ten years.

#### **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 2023

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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 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.

#### 1.8 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.

#### 1.9 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 2023

### 1 Accounting policies

(Continued)

#### 1.10 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.

#### 1.11 Retirement benefits

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

#### 1.12 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.

#### 1.13 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.

#### 1.14 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.

#### 1.15 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:

	2023 Number	2022 Number
Total	96	64

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 April 2022	1,744,772
Additions	36,515
	<hr/>
At 31 March 2023	1,781,287
	<hr/>
<b>Amortisation and impairment</b>	
At 1 April 2022	975,608
Amortisation charged for the year	89,145
	<hr/>
At 31 March 2023	1,064,753
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	716,534
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At 31 March 2022	769,164
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### 4 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	122,443	7,138	85,424	78,183	293,188
Additions	81,323	-	100,921	129,675	311,919
Disposals	-	-	(9,381)	(53,078)	(62,459)
Transfers	7,138	(7,138)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	210,904	-	176,964	154,780	542,648
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>					
At 1 April 2022	816	3,016	42,514	53,078	99,424
Depreciation charged in the year	4,259	-	17,201	50,205	71,665
Eliminated in respect of disposals	-	-	(9,381)	(53,078)	(62,459)
Transfers	3,016	(3,016)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	8,091	-	50,334	50,205	108,630
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>					
At 31 March 2023	202,813	-	126,630	104,575	434,018
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	121,627	4,122	42,910	25,105	193,764
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# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Fixed asset investments

	2023 £	2022 £
Shares in group undertakings and participating interests	-	200

#### Movements in fixed asset investments

	Shares in subsidiaries £
<b>Cost or valuation</b>	
At 1 April 2022	200
Disposals	(200)
At 31 March 2023	-
<b>Carrying amount</b>	
At 31 March 2023	-
At 31 March 2022	200

### 6 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,910,603	1,307,615
Amounts recoverable on contracts	564,654	507,805
Other debtors	13,860	6,241
Prepayments and accrued income	180,197	120,036
	2,669,314	1,941,697

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

	2023 £	2022 £
Trade creditors	135,735	77,538
Amounts owed to group undertakings	318,817	354,437
Corporation tax	142,136	116,025
Other taxation and social security	396,766	308,099
Other creditors	35,516	28,674
Accruals and deferred income	321,596	320,077
	1,350,566	1,204,850

# ROBSON LAIDLER ACCOUNTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

	Notes	2023 £	2022 £
Other borrowings		2,691,003	2,324,306

### 9 Provisions for liabilities

		2023 £	2022 £
Deferred tax liabilities	10	69,116	11,097

### 10 Deferred taxation

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

	Liabilities 2023 £	Liabilities 2022 £
<b>Balances:</b>		
Accelerated capital allowances	69,116	11,097
<b>Movements in the year:</b>		2023 £
Liability at 1 April 2022		11,097
Charge to profit or loss		58,019
Liability at 31 March 2023		69,116

### 11 Called up share capital

	2023 Number	2022 Number	2023 £	2022 £
<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 2023**

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#### 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:

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>
610,068	685,068
<u>610,068</u>	<u>685,068</u>

## ROBSON LAIDLER ACCOUNTANTS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### 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:

	2023 £	2022 £
<b>Amounts due to related parties</b>		
Entities with control, joint control or significant influence over the company	2,586,532	2,145,729
Key management personnel	104,471	178,577
	<u>          </u>	<u>          </u>
<b>Amounts due from related parties</b>		
Other related parties	10,648	2,474
	<u>          </u>	<u>          </u>

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.