REGISTERED NUMBER: SC599607 (Scotland)

Unaudited Financial Statements

for the Period 11 June 2018 to 30 June 2019

for

Caw Technical Services Limited

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for the Period 11 June 2018 to 30 June 2019

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Caw Technical Services Limited

Company Information
for the Period 11 June 2018 to 30 June 2019

DIRECTORS:	Mr C A Watt C Watt
REGISTERED OFFICE:	12 Bennachie Avenue Inverurie Aberdeenshire AB51 4QT
REGISTERED NUMBER:	SC599607 (Scotland)
ACCOUNTANTS:	Keltic Accounting Limited Offices 1 & 8, Unit 1A Burghmuir Circle Blackhall Industrial Estate Inverurie Aberdeenshire AB51 4FS

Balance Sheet
30 June 2019

	Notes	£	£
FIXED ASSETS			
Tangible assets	5		319
CURRENT ASSETS			
Debtors	6	3,175	
Cash at bank		5,404	
		8,579	
CREDITORS			
Amounts falling due within one year	7	6,326	
NET CURRENT ASSETS			2,253
TOTAL ASSETS LESS CURRENT LIABILITIES			2,572
PROVISIONS FOR LIABILITIES			61
NET ASSETS			2,511
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			2,411
SHAREHOLDERS' FUNDS			2,511

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2019 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 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

(b) 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 on 14 January 2020 and were signed on its behalf by:

Mr C A Watt - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Caw Technical Services Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
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 sterling, which is the functional currency of the company. Monetary amounts in these
financial statements are rounded to the nearest £.
The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

Turnover
Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment
losses.
The gain or loss arising on the disposal of an asset is determined as the difference between the proceeds and the carrying value
of the asset and is included in the profit and loss account.

Taxation
Taxation for the period 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.

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 period 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.

continued...

3. **ACCOUNTING POLICIES - continued**

Financial instruments
Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Basic financial assets
Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.
Financial assets are derecognised when the contractual rights to cash flows from the asset expire or are settled or when the company transfers the risks and rewards of ownership to another entity.

Basic financial liabilities
Basic financial liabilities, which include trade and other creditors and bank loans, are initially recognised at transaction price and are subsequently carried at amortised cost.
Financial liabilities are derecognised when the company's contractual obligations are discharged.

Provisions
Provisions are recognised when the Company has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and that obligation can be estimated reliably.
Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 .

5. **TANGIBLE FIXED ASSETS**

	Computer equipment
	£
COST	
Additions	399
At 30 June 2019	399
DEPRECIATION	
Charge for period	80
At 30 June 2019	80
NET BOOK VALUE	
At 30 June 2019	319

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other debtors	3,175

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	(1)
Taxation and social security	5,607
Other creditors	720
	6,326

continued...

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 30 June 2019:

	£
Mr C A Watt	
Balance outstanding at start of period	-
Amounts advanced	2,500
Amounts repaid	-
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	2,500

These amounts bear no interest and have no fixed repayment terms.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr C A Watt.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Caw Technical Services Limited (Registered number: SC599607)

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Caw Technical Services Limited for the period ended 30 June 2019 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of Caw Technical Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Caw Technical Services Limited and state those matters that we have agreed to state to the Board of Directors of Caw Technical Services Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Caw Technical Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Caw Technical Services Limited. You consider that Caw Technical Services Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Caw Technical Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Keltic Accounting Limited
Offices 1 & 8, Unit 1A
Burghmuir Circle
Blackhall Industrial Estate
Inveruric
Aberdeenshire
AB51 4FS

14 January 2020

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.