REGISTERED NUMBER: SC599607 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

FOR

CAW TECHNICAL SERVICES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Accountants	6

CAW TECHNICAL SERVICES LIMITED

COMPANY INFORMATION
for the Year Ended 30 June 2021

DIRECTOR:	Mr C A Watt
REGISTERED OFFICE:	12 Bennachie Avenue Inverurie Aberdeenshire AB51 4QT
REGISTERED NUMBER:	SC599607 (Scotland)
ACCOUNTANTS:	Acumen Accountants and Advisors Limited Unit 1, Office 1 & 8 Blackhall Industrial Estate Burghmuir Circle Inverurie Aberdeenshire AB51 4FS

BALANCE SHEET
30 June 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	5		-		239
CURRENT ASSETS					
Debtors	6	10,794		1,326	
Cash at bank		1,000		12,463	
		11,794		13,789	
CREDITORS					
Amounts falling due within one year	7	11,694		8,613	
NET CURRENT ASSETS			100		5,176
TOTAL ASSETS LESS CURRENT LIABILITIES			100		5,415
PROVISIONS FOR LIABILITIES			-		45
NET ASSETS			100		5,370
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			-		5,270
SHAREHOLDERS' FUNDS			100		5,370

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 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 director and authorised for issue on 1 October 2021 and were signed by:

Mr C A Watt - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2021

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
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 20% on cost

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Taxation
Taxation for the year 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 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.

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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 July 2020	399
Disposals	(399)
At 30 June 2021	-
DEPRECIATION	
At 1 July 2020	160
Charge for year	73
Eliminated on disposal	(233)
At 30 June 2021	-
NET BOOK VALUE	
At 30 June 2021	-
At 30 June 2020	239

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	10,794	1,326

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	10,421	7,413
Other creditors	1,273	1,200
	11,694	8,613

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2021

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 June 2021 and 30 June 2020:

	2021	2020
	£	£
Mr C A Watt		
Balance outstanding at start of year	-	2,500
Amounts advanced	15,294	(2,500)
Amounts repaid	(4,500)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	10,794	-

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

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr C A Watt.

REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF CAW TECHNICAL SERVICES LIMITED

The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2021 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Unit 1, Office 1 & 8
Blackhall Industrial Estate
Burghmuir Circle
Inveruric
Aberdeenshire
AB51 4FS

1 October 2021

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.