

REGISTERED NUMBER: 08137440 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024
FOR
TURNER BUTLER LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Report of the Accountants	7

TURNER BUTLER LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2024

DIRECTORS: R.P. Cattell
J.A. Cattell

REGISTERED OFFICE: 61 Harpur Street
Bedford
Bedfordshire
MK40 2SS

REGISTERED NUMBER: 08137440 (England and Wales)

ACCOUNTANTS: Longstaff, Gentle & Co
61 Harpur Street
Bedford
Bedfordshire
MK40 2SR

BALANCE SHEET
30 APRIL 2024

	Notes	30.4.24 £	£	30.4.23 £	£
FIXED ASSETS					
Intangible assets	4		1		1
Tangible assets	5		<u>1,788</u>		<u>2,886</u>
			1,789		2,887
CURRENT ASSETS					
Debtors	6	165,541		232,429	
Cash at bank and in hand		<u>52,122</u>		<u>20,039</u>	
		217,663		252,468	
CREDITORS					
Amounts falling due within one year	7	121,158		152,462	
NET CURRENT ASSETS			<u>96,505</u>		<u>100,006</u>
TOTAL ASSETS LESS					
CURRENT			98,294		102,893
LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	8		12,500		22,500
NET ASSETS			<u>85,794</u>		<u>80,393</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>85,793</u>		<u>80,392</u>
			<u>85,794</u>		<u>80,393</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
30 APRIL 2024

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 and authorised for issue on 29 July 2024 and were signed on its behalf by:

R.P. Cattell - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1. **STATUTORY INFORMATION**

Turner Butler Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill has been fully amortised over its useful life.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and Straight line over 3 years

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

2. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2023 - 4) .

4. **INTANGIBLE FIXED ASSETS**

Goodwill
£

COST

At 1 May 2023

and 30 April 2024

1

NET BOOK VALUE

At 30 April 2024

1

At 30 April 2023

1

5. **TANGIBLE FIXED ASSETS**

Plant and
machinery
etc
£

COST

At 1 May 2023

94,400

Additions

749

At 30 April 2024

95,149

DEPRECIATION

At 1 May 2023

91,514

Charge for year

1,847

At 30 April 2024

93,361

NET BOOK VALUE

At 30 April 2024

1,788

At 30 April 2023

2,886

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

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

	30.4.24	30.4.23
	£	£
Trade debtors	38,575	400
Amounts owed by group undertakings	-	71,008
Other debtors	<u>126,966</u>	<u>161,021</u>
	<u><u>165,541</u></u>	<u><u>232,429</u></u>

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

	30.4.24	30.4.23
	£	£
Bank loans and overdrafts	10,000	10,000
Trade creditors	4,051	4,084
Amounts owed to group undertakings	-	107,505
Taxation and social security	29,210	8,543
Other creditors	<u>77,897</u>	<u>22,330</u>
	<u><u>121,158</u></u>	<u><u>152,462</u></u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.4.24	30.4.23
	£	£
Bank loans	<u>12,500</u>	<u>22,500</u>

9. **POST BALANCE SHEET EVENTS**

On 13 May 2024 the Company sold its business and assets to Cattell Squared Limited.

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
TURNER BUTLER LIMITED

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.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2024 set out on pages three to nine 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.

Longstaff, Gentle & Co
61 Harpur Street
Bedford
Bedfordshire
MK40 2SR

29 July 2024