

**PAUL ROBERTS WRITING LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

MJK Accountants Ltd
Unit 9 Barnack Business Centre Blakey Road
Salisbury
Wiltshire
SP1 2LP

Paul Roberts Writing Limited
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Paul Roberts Writing Limited
Abridged Balance Sheet
As At 31 March 2025

Registered number: 06550021

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		296		396
Investments	5		77,201		75,646
			77,497		76,042
CURRENT ASSETS					
Debtors		6,814		12,210	
Cash at bank and in hand		111,253		115,656	
		118,067		127,866	
Creditors: Amounts Falling Due Within One Year					
		(42,809)		(72,916)	
NET CURRENT ASSETS (LIABILITIES)			75,258		54,950
TOTAL ASSETS LESS CURRENT LIABILITIES					
			152,755		130,992
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(335)		(1,808)
NET ASSETS			152,420		129,184
CAPITAL AND RESERVES					
Called up share capital	6		20		20
Fair value reserve	8		1,004		5,422
Profit and Loss Account			151,396		123,742
SHAREHOLDERS' FUNDS			152,420		129,184

Paul Roberts Writing Limited
Abridged Balance Sheet (continued)
As At 31 March 2025

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 March 2025 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr Paul Roberts

Director

30/06/2025

The notes on pages 3 to 5 form part of these financial statements.

Paul Roberts Writing Limited
Notes to the Abridged Financial Statements
For The Year Ended 31 March 2025

1. General Information

Paul Roberts Writing Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06550021. The registered office is 9 Barnack Business Centre, Blakey Road, Salisbury, SP1 2LP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% Reducing balance
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2.4. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Paul Roberts Writing Limited
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2025

4. Tangible Assets

	Total £
Cost	
As at 1 April 2024	1,658
As at 31 March 2025	1,658
Depreciation	
As at 1 April 2024	1,262
Provided during the period	100
As at 31 March 2025	1,362
Net Book Value	
As at 31 March 2025	296
As at 1 April 2024	396

5. Investments

	Total £
Cost	
As at 1 April 2024	75,646
Additions	7,446
Revaluations	(5,891)
As at 31 March 2025	77,201
Provision	
As at 1 April 2024	-
As at 31 March 2025	-
Net Book Value	
As at 31 March 2025	77,201
As at 1 April 2024	75,646

The investments with NFU Mutual detailed above at market valuation have a historical cost at 31 March 2025 of £75,862 (2024: 68,415).

6. Share Capital

	2025 £	2024 £
Allotted, Called up and fully paid	20	20

7. Pension Commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. At the balance sheet date no contributions were outstanding or prepaid.

Paul Roberts Writing Limited
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2025

8. Reserves

	Fair Value Reserve
	£
As at 1 April 2024	5,422
Movements in fair value reserve	(4,418)
As at 31 March 2025	<u>1,004</u>

