

**REGISTERED NUMBER: 00634451 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2019**  
**for**  
**Cabot Industrial Development Company**  
**Limited**

**Cabot Industrial Development Company  
Limited (Registered number: 00634451)**

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for the Year Ended 31 March 2019**

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**Cabot Industrial Development Company  
Limited**

**Company Information  
for the Year Ended 31 March 2019**

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**DIRECTORS:**

J C A Parker  
J P Parker  
Mrs J V Symons

**SECRETARY:**

Mrs J V Symons

**REGISTERED OFFICE:**

Naish Lodge, Naish Hill  
Clapton-In-Gordano  
Bristol  
BS20 7RZ

**REGISTERED NUMBER:**

00634451 (England and Wales)

**ACCOUNTANTS:**

HATS Gloucester Ltd  
The White House  
162 Hucclecote Road  
Hucclecote  
Gloucester  
Gloucestershire  
GL3 3SH

**Cabot Industrial Development Company  
Limited (Registered number: 00634451)**

**Statement of Financial Position  
31 March 2019**

	Notes	31/3/19 £	£	31/3/18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		80		95
Investments	5		120,361		120,361
Investment property	6		<u>1,615,645</u>		<u>1,603,599</u>
			<u>1,736,086</u>		<u>1,724,055</u>
<b>CURRENT ASSETS</b>					
Debtors	7	27,717		32,785	
Investments	8	38,042		203,409	
Cash at bank and in hand		<u>331,013</u>		<u>174,378</u>	
		396,772		410,572	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>52,016</u>		<u>59,677</u>	
<b>NET CURRENT ASSETS</b>			<u>344,756</u>		<u>350,895</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,080,842		2,074,950
<b>PROVISIONS FOR LIABILITIES</b>			<u>15,641</u>		<u>21,396</u>
<b>NET ASSETS</b>			<u>2,065,201</u>		<u>2,053,554</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			400		400
Share premium			47,600		47,600
Capital redemption reserve			292,559		292,559
Fair value reserve			1,375,321		1,383,193
Retained earnings			<u>349,321</u>		<u>329,802</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,065,201</u>		<u>2,053,554</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**Statement of Financial Position - continued  
31 March 2019**

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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 28 October 2019 and were signed on its behalf by:

J P Parker - Director

J C A Parker - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

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**1. STATUTORY INFORMATION**

Cabot Industrial Development Company 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 as modified by the revaluation of certain assets.

**Turnover**

Turnover represents rents and property income receivable during the year.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Motor vehicles - 15% on reducing balance

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Income Statement.

**Financial instruments**

Current asset investments are initially measured at cost. After initial recognition, investments are measured at fair value, with reference to quoted stock exchange prices on 31 March.

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 31 March 2019**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 4 (2018 - 4 ) .

**4. TANGIBLE FIXED ASSETS**

**Cost**

At 1 April 2018  
and 31 March 2019

Motor  
vehicles  
£

7,900

**Depreciation**

At 1 April 2018  
Charge for year  
At 31 March 2019

7,805

15

7,820

**Net book value**

At 31 March 2019  
At 31 March 2018

80

95

**5. FIXED ASSET INVESTMENTS**

**Cost**

At 1 April 2018  
and 31 March 2019

Shares in  
group  
undertaking  
£

120,361

**Net book value**

At 31 March 2019  
At 31 March 2018

120,361

120,361

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**6. INVESTMENT PROPERTY**

	Total £
<b>Fair value</b>	
At 1 April 2018	1,603,599
Additions	1,386
Revaluations	10,660
At 31 March 2019	<u>1,615,645</u>
<b>Net book value</b>	
At 31 March 2019	<u>1,615,645</u>
At 31 March 2018	<u>1,603,599</u>

If investment properties had not been revalued they would have been included at the historical cost of £226,627 (2018 - £225,241).

Investment property was valued on an open market basis on 25 March 2019 by J P Parker MRICS.

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

	31/3/19 £	31/3/18 £
Trade debtors	1,497	7,322
Other debtors	<u>26,220</u>	<u>25,463</u>
	<u>27,717</u>	<u>32,785</u>

**8. CURRENT ASSET INVESTMENTS**

	31/3/19 £	31/3/18 £
Listed investments	<u>38,042</u>	<u>203,409</u>

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

	31/3/19 £	31/3/18 £
Trade creditors	1,613	1,743
Taxation and social security	5,341	6,324
Other creditors	<u>45,062</u>	<u>51,610</u>
	<u>52,016</u>	<u>59,677</u>

**10. RELATED PARTY DISCLOSURES**

**Third Sector Advisors Ltd**

A company controlled by the shareholder Mrs J S Parker

During the year, an amount of £28,000 (2018 - £26,000) was paid to Third Sector Advisors Ltd for management services.



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.