

Registered number: 4007770

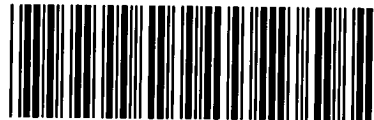
**CATERPILLAR PENSION TRUST LIMITED**

**UNAUDITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

SATURDAY



\*A8KAT1CZ\*

A06

14/12/2019

#325

COMPANIES HOUSE

**CATERPILLAR PENSION TRUST LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	D Goldspink (Chairman) J Beardmore L Dobney M Hirons P Moulard G Padget L Rodgers A Foster
<b>Company secretary</b>	J Wilson
<b>Registered number</b>	4007770
<b>Registered office</b>	Eastfield Frank Perkins Way Peterborough PE1 5FQ

# CATERPILLAR PENSION TRUST LIMITED

## CONTENTS

	Page
<b>Strategic Report</b>	1
<b>Directors' Report</b>	2 - 3
<b>Profit and Loss Account</b>	4
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 - 7

**CATERPILLAR PENSION TRUST LIMITED**

**STRATEGIC REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**Introduction**

The directors present their Strategic Report for the year ended 30 September 2019.

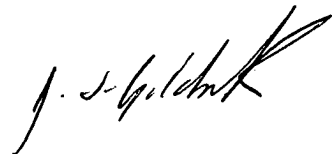
**Principal activity**

The principal activity of the company is that of a pension trust company for the Caterpillar Defined Benefit Pension Plan.

**Business review**

During the year the company did not trade, received no income and incurred no expenditure. Consequently the company made neither a profit nor loss.

This report was approved by the board and signed on its behalf.



.....  
**D Goldspink (Chairman)**  
Director

Date: 11 December 2019

## CATERPILLAR PENSION TRUST LIMITED

### DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

The directors present their report and the unaudited financial statements for Caterpillar Pension Trust Limited for the year ended 30 September 2019.

#### Directors

The directors who served during the year and up to the date of signing the financial statements, unless otherwise stated, were as follows:

D Goldspink (Chairman)  
J Beardmore  
L Dobney  
M Hirons  
P Mouland  
G Padget  
L Rodgers  
A Foster

There were no contracts subsisting between any director and the company, either during or at the end of the financial year, or at the date of this report.

#### Re-election of directors

All the directors will normally serve for six years. However nothing in the constitution of Caterpillar Pension Trust Limited shall stop them from being re-appointed or re-elected for a longer period. The constitution of Caterpillar Pension Trust Limited will provide that decisions shall be passed if agreed by a majority of Directors, although in practice the Directors will always try to reach unanimous decisions. The Chairman shall however have a casting vote.

#### Qualifying third party indemnity provisions

At the time this report is approved, and during the financial year, a qualifying third-party indemnity provision is in place for the benefit of one or more of the directors.

## CATERPILLAR PENSION TRUST LIMITED

### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2019

#### Directors' responsibilities statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

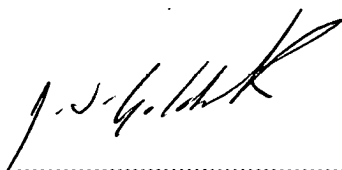
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with applicable law and United Kingdom Accounting Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board and signed on its behalf.



.....  
D Goldspink (Chairman)  
Director

Date: 11 December 2019

**CATERPILLAR PENSION TRUST LIMITED**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

The company has not traded during the year or the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2019**

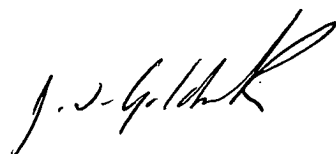
	Note	2019 £	2018 £
<b>Current assets</b>			
Debtors		1	1
		<hr/>	<hr/>
<b>Net assets</b>		<b>1</b>	<b>1</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>			
Called up share capital		1	1
		<hr/>	<hr/>
<b>Total equity</b>		<b>1</b>	<b>1</b>
		<hr/> <hr/>	<hr/> <hr/>

For the year ended 30 September 2019 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements on pages 4 to 7 were approved and authorised for issue by the board and were signed on its behalf by:



.....  
**D Goldspink (Chairman)**  
Director

Date: 11 December 2019

Caterpillar Pension Trust Limited  
Registered number: 4007770

The notes on pages 5 to 7 form part of these financial statements.

## CATERPILLAR PENSION TRUST LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

#### 1. GENERAL INFORMATION

Caterpillar Pension Trust Limited is a private company limited by shares and is incorporated in the United Kingdom and registered in England. The address of the registered office is Eastfield, Peterborough, PE1 5FQ.

The principal activity of the company is that of a pension trust company.

#### 2. ACCOUNTING POLICIES

##### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Companies Act 2006.

The company has taken advantage of section 35, paragraph 35.10(m), of the FRS 102 accounting standards which enables a dormant company under Companies Act 2006 to elect to retain its accounting policies for reporting assets, liabilities and equity at the date of transition to the new accounting regulations FRS 102 until there is a change to those balances or the company undertakes new transactions.

##### 2.2 FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Caterpillar Inc. as at 30 September 2018 and these financial statements may be obtained from the Secretary at Caterpillar Inc, 510 Lake Cook Road, Suite 100, Deerfield, Illinois, 60015, USA..

##### 2.3 DEBTORS

Debtors comprise of amounts owed by group undertakings and are recognised at the recoverable amount classified as due within one year, in accordance with the relevant counterparty agreements.

##### 2.4 FUNCTIONAL AND PRESENTATIONAL CURRENCY

The company's functional and presentational currency is pounds sterling.

The company does not have any foreign currency transactions or balances.



## CATERPILLAR PENSION TRUST LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

#### 3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires the company to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements or estimations of uncertainty included within these financial statements.

#### 4. EMPLOYEES

The company has no employees other than the directors, who did not receive any remuneration (2018: £0).

#### 5. DIRECTORS' REMUNERATION

None of the directors received any emoluments for their services to the company during the year (2018: £0). The directors are remunerated by fellow group companies in their capacity as executives in those companies as their services to this entity are incidental to their services to the group. No charge or recharges are paid or payable by the company for services of these directors.

#### 6. DEBTORS

##### Amounts falling due within one year

	2019 £	2018 £
Amounts owed by group undertakings	1	1
	<u>1</u>	<u>1</u>

Amounts owed by group undertakings are unsecured, interest free and repayable by mutual agreement in writing.

**CATERPILLAR PENSION TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**7. SHARE CAPITAL**

**Shares classified as equity**

	2019	2018
	£	£
<b>Allotted, called up and fully paid</b>		
1 (2018: 1) Ordinary share of £1.00	1	1
	<u>1</u>	<u>1</u>

**8. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

The immediate parent undertaking is Caterpillar (UK) Limited.

The ultimate parent undertakings is Caterpillar Inc., which is incorporated in the United States of America.

The smallest group to consolidate these financial statements is Caterpillar Inc.

The largest group to consolidate these financial statements is Caterpillar Inc.

Copies of the Caterpillar Inc. consolidated financial statements can be obtained from the Secretary at Caterpillar Inc., 510 Lake Cook Road, Suite 100, Deerfield, Illinois, 60015, USA.