

**J.H.COOKE & SONS LIMITED**  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2017

**J.H.COOKE & SONS LIMITED**

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# J.H.COOKE & SONS LIMITED

(Registration number: 00626178)

Balance Sheet as at 30 April 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	16,708	13,551
<b>Current assets</b>			
Stocks	<u>5</u>	680	680
Debtors	<u>6</u>	79,784	39,204
Cash at bank and in hand		534,048	520,019
		<u>614,512</u>	<u>559,903</u>
<b>Creditors:</b> Amounts falling due within one year	<u>7</u>	<u>(474,789)</u>	<u>(423,475)</u>
<b>Net current assets</b>		<u>139,723</u>	<u>136,428</u>
<b>Net assets</b>		<u>156,431</u>	<u>149,979</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>156,331</u>	<u>149,879</u>
<b>Total equity</b>		<u>156,431</u>	<u>149,979</u>

For the financial year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 15 January 2018 and signed on its behalf by:

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Mr M J Robinson

Director

The notes on pages 2 to 6 form an integral part of these financial statements.

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# **J.H.COOKIE & SONS LIMITED**

## **Notes to the Financial Statements for the Year Ended 30 April 2017**

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### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Station Avenue  
Kew  
Surrey  
TW9 3QA

The principal place of business is:

Station Avenue  
Kew  
Surrey  
TW9 3QA

These financial statements were authorised for issue by the Board on 15 January 2018.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

# J.H.COOKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2017

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### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% on reducing balance
Motor vehicles	25% on reducing balance

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 6 (2016 - 6).

# J.H.COKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2017

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### 4 Tangible assets

	<b>Motor vehicles</b>	<b>Other property, plant and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 May 2016	18,500	18,469	36,969
Additions	21,699	-	21,699
Disposals	(18,500)	-	(18,500)
	<hr/>	<hr/>	<hr/>
At 30 April 2017	21,699	18,469	40,168
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 May 2016	5,460	17,958	23,418
Charge for the year	7,798	77	7,875
Eliminated on disposal	(7,833)	-	(7,833)
	<hr/>	<hr/>	<hr/>
At 30 April 2017	5,425	18,035	23,460
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 30 April 2017	<hr/> 16,274 <hr/>	<hr/> 434 <hr/>	<hr/> 16,708 <hr/>
At 30 April 2016	<hr/> 13,040 <hr/>	<hr/> 511 <hr/>	<hr/> 13,551 <hr/>

# J.H.COOKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2017

### 5 Stocks

	2017 £	2016 £
Raw materials and consumables	680	680

### 6 Debtors

	2017 £	2016 £
Trade debtors	79,784	39,204
	79,784	39,204

### 7 Creditors

#### Creditors: amounts falling due within one year

	Note	2017 £	2016 £
<b>Due within one year</b>			
Bank loans and overdrafts	9	311,255	310,040
Trade creditors		2,909	-
Taxation and social security		41,280	29,660
Accruals and deferred income		117,015	75,849
Other creditors		2,330	7,926
		474,789	423,475

### 8 Share capital

### 9 Loans and borrowings

	2017 £	2016 £
<b>Current loans and borrowings</b>		
Other borrowings	311,255	310,040

### 10 Related party transactions

#### Directors' remuneration

The directors' remuneration for the year was as follows:



# J.H.COOKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2017

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	2017	2016
	£	£
Remuneration	220,166	202,499
Contributions paid to money purchase schemes	916	-
	<u>221,082</u>	<u>202,499</u>

### 11 Transition to FRS 102

The accounts have been prepared using FRS 102 (1A) for small entities for the first time. This has not had any impact on the figures brought forward.

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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.