

J.H.COOKE & SONS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

J.H.COOKE & SONS LIMITED

Contents

Balance Sheet	<u>1</u>
Notes to the Unaudited Financial Statements	<u>2</u> to <u>5</u>

J.H.COOKE & SONS LIMITED

(Registration number: 00626178)

Balance Sheet as at 30 April 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	<u>4</u>	9,719	12,843
Current assets			
Stocks	<u>5</u>	680	680
Debtors	<u>6</u>	64,880	50,935
Cash at bank and in hand		<u>472,336</u>	<u>596,025</u>
		537,896	647,640
Creditors: Amounts falling due within one year	<u>7</u>	<u>(332,153)</u>	<u>(418,763)</u>
Net current assets		<u>205,743</u>	<u>228,877</u>
Net assets		<u>215,462</u>	<u>241,720</u>
Capital and reserves			
Called up share capital	<u>8</u>	100	100
Profit and loss account		<u>215,362</u>	<u>241,620</u>
Total equity		<u>215,462</u>	<u>241,720</u>

For the financial year ending 30 April 2019 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 November 2019 and signed on its behalf by:

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Mr M J Robinson
Director

The notes on pages 2 to 5 form an integral part of these financial statements.
Page 1

J.H.COOKIE & SONS LIMITED

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2019

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 November 2019.

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 Unaudited Financial Statements for the Year Ended 30 April 2019

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:

Asset class	Depreciation method and rate
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.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

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 5 (2018 - 6).

J.H.COOKIE & SONS LIMITED

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2019

4 Tangible assets

	Motor vehicles £	Other tangible assets £	Total £
Cost or valuation			
At 1 May 2018	21,699	18,768	40,467
At 30 April 2019	21,699	18,768	40,467
Depreciation			
At 1 May 2018	9,493	18,130	27,623
Charge for the year	3,052	73	3,125
At 30 April 2019	12,545	18,203	30,748
Carrying amount			
At 30 April 2019	9,154	565	9,719
At 30 April 2018	12,205	638	12,843

J.H.COOKIE & SONS LIMITED

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2019

5 Stocks

	2019 £	2018 £
Raw materials and consumables	680	680

6 Debtors

	2019 £	2018 £
Trade debtors	64,880	50,935
	64,880	50,935

7 Creditors

Creditors: amounts falling due within one year

	2019 £	2018 £
Due within one year		
Trade creditors	569	-
Taxation and social security	42,691	58,623
Accruals and deferred income	45,744	40,500
Other creditors	243,149	319,640
	332,153	418,763

8 Share capital

Allotted, called up and fully paid shares

	2019		2018	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

9 Dividends

	2019 £	2018 £
Interim dividend of £964 (2018 - £51) per ordinary share	95,474	5,000

