

**J.H.COOKE & SONS LIMITED**  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2018

Haines & Company  
Chartered Certified Accountants  
Henderson House  
Hithercroft Road  
Wallingford  
Oxfordshire  
OX10 9DG

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

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# J.H.COOKE & SONS LIMITED

## Company Information

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<b>Directors</b>	Mr P J Robinson Mr M J Robinson Mr S Padfield
<b>Registered office</b>	Station Avenue Kew Surrey TW9 3QA
<b>Accountants</b>	Haines & Company Chartered Certified Accountants Henderson House Hithercroft Road Wallingford Oxfordshire OX10 9DG

# J.H.COOKE & SONS LIMITED

(Registration number: 00626178)

Balance Sheet as at 30 April 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	12,843	16,708
<b>Current assets</b>			
Stocks	<u>5</u>	680	680
Debtors	<u>6</u>	83,169	79,784
Cash at bank and in hand		<u>593,189</u>	<u>534,048</u>
		677,038	614,512
<b>Creditors: Amounts falling due within one year</b>	<u>7</u>	<u>(428,222)</u>	<u>(474,789)</u>
<b>Net current assets</b>		<u>248,816</u>	<u>139,723</u>
<b>Net assets</b>		<u>261,659</u>	<u>156,431</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	100	100
Profit and loss account		<u>261,559</u>	<u>156,331</u>
<b>Total equity</b>		<u>261,659</u>	<u>156,431</u>

For the financial year ending 30 April 2018 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 16 January 2019 and signed on its behalf by:

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Mr M J Robinson  
Director

The notes on pages 3 to 7 form an integral part of these financial statements.

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

## **Notes to the Financial Statements for the Year Ended 30 April 2018**

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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 16 January 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 Financial Statements for the Year Ended 30 April 2018

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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.

### **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 6 (2017 - 6).

# J.H.COOKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2018

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### 4 Tangible assets

	Motor vehicles £	Other tangible assets £	Total £
<b>Cost or valuation</b>			
At 1 May 2017	21,699	18,469	40,168
Additions	-	299	299
At 30 April 2018	21,699	18,768	40,467
<b>Depreciation</b>			
At 1 May 2017	5,425	18,035	23,460
Charge for the year	4,069	95	4,164
At 30 April 2018	9,494	18,130	27,624
<b>Carrying amount</b>			
At 30 April 2018	12,205	638	12,843
At 30 April 2017	16,274	434	16,708

# J.H.COOKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2018

### 5 Stocks

	2018 £	2017 £
Raw materials and consumables	680	680

### 6 Debtors

	2018 £	2017 £
Trade debtors	83,169	79,784
	83,169	79,784

### 7 Creditors

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

	Note	2018 £	2017 £
<b>Due within one year</b>			
Bank loans and overdrafts	9	315,766	311,255
Trade creditors		-	2,909
Taxation and social security		42,085	41,280
Accruals and deferred income		40,500	117,015
Other creditors		29,871	2,330
		428,222	474,789

### 8 Share capital

#### Allotted, called up and fully paid shares

	2018		2017	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100



# J.H.COOKE & SONS LIMITED

## Notes to the Financial Statements for the Year Ended 30 April 2018

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### 9 Loans and borrowings

	2018 £	2017 £
<b>Current loans and borrowings</b>		
Other borrowings	315,766	311,255

### 10 Dividends

	2018 £	2017 £
Interim dividend of £5,000.00 (2017 - £5,000.00) per ordinary share	5,000	-

### 11 Related party transactions

#### Directors' remuneration

The directors' remuneration for the year was as follows:

	2018 £	2017 £
Remuneration	158,403	220,166
Contributions paid to money purchase schemes	3,269	3,316
	161,672	223,482

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.