

Registered number: 01704398

**W.T. Lamb & Sons Limited**

**Directors' report and financial statements**

**For the year ended 31 December 2022**



## **W.T. Lamb & Sons Limited**

### **Company Information**

#### **Directors**

R A Lamb  
J R Lamb  
J R C Lamb  
J G Mitchell

#### **Company secretary**

R G Smith

#### **Registered number**

01704398

#### **Registered office**

Nyewood Court  
Brookers Road  
Billingshurst  
West Sussex  
RH14 9RZ

#### **Independent auditor**

Kreston Reeves LLP  
Chartered Accountants & Statutory Auditor  
9 Donnington Park  
85 Birdham Road  
Chichester  
West Sussex  
PO20 7AJ

# **W.T. Lamb & Sons Limited**

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## **W.T. Lamb & Sons Limited**

### **Directors' report**

**For the year ended 31 December 2022**

The directors present their report and the financial statements for the year ended 31 December 2022.

### **Directors' responsibilities statement**

The directors are responsible for preparing the Directors' 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 elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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;
- 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. They 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.

### **Principal activity**

The principal activity of the company is that of specialist brick manufacturers and suppliers of high quality facings and special bricks.

### **Directors**

The directors who served during the year were:

R A Lamb  
J R Lamb  
J R C Lamb  
J G Mitchell

### **Disclosure of information to auditor**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

### **Auditor**

The auditor, Kreston Reeves LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

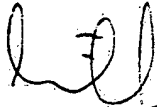
**W.T. Lamb & Sons Limited**

**Directors' report (continued)  
For the year ended 31 December 2022**

**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 28 June 2023 and signed on its behalf.



.....  
R.G. Smith  
Secretary

## **W.T. Lamb & Sons Limited**

### **Independent auditor's report to the members of W.T. Lamb & Sons Limited**

#### **Opinion**

We have audited the financial statements of W.T. Lamb & Sons Limited (the 'Company') for the year ended 31 December 2022, which comprise the Statement of income and retained earnings, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's report thereon. The directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **W.T. Lamb & Sons Limited**

### **Independent auditor's report to the members of W.T. Lamb & Sons Limited (continued)**

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

#### **Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

**Independent auditor's report to the members of W.T. Lamb & Sons Limited (continued)**

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

*Capability of the audit in detecting irregularities, including fraud*

Based on our understanding of the company and industry, and through discussion with the directors and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Checking and reperforming the reconciliation of key control accounts; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation; and
- Checking that stock items are being held at the lower of cost and NRV, confirming cut off has been correctly applied and reviewing stock provisions for reasonableness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.



**Independent auditor's report to the members of W.T. Lamb & Sons Limited (continued)**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Webber BA FCA DChA (Senior statutory auditor)

for and on behalf of

**Kreston Reeves LLP**

Chartered Accountants

Statutory Auditor

Chichester

Date:

4<sup>th</sup> July 2023

**W.T. Lamb & Sons Limited**

**Statement of income and retained earnings  
For the year ended 31 December 2022**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Turnover	<b>2,883,749</b>	2,549,218
Cost of sales	<b>(1,931,268)</b>	(1,719,764)
<b>Gross profit</b>	<b>952,481</b>	829,454
Administrative expenses	<b>(526,200)</b>	(494,323)
<b>Operating profit</b>	<b>426,281</b>	335,131
Interest payable and similar expenses	-	(23)
<b>Profit before tax</b>	<b>426,281</b>	335,108
Tax on profit	<b>(73,149)</b>	(62,155)
<b>Profit after tax</b>	<b>353,132</b>	272,953
Retained earnings at the beginning of the year	<b>297,711</b>	24,758
	<b>297,711</b>	24,758
Profit for the year	<b>353,132</b>	272,953
<b>Retained earnings at the end of the year</b>	<b>650,843</b>	297,711
The notes on pages 9 to 14 form part of these financial statements.		

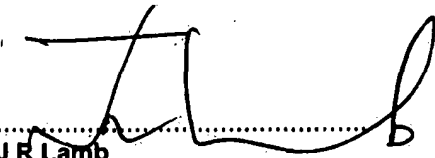
**W.T. Lamb & Sons Limited**  
**Registered number: 01704398**

**Balance sheet**  
**As at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	52,484	15,855
		<u>52,484</u>	<u>15,855</u>
<b>Current assets</b>			
Stocks	6	855,340	510,824
Debtors: amounts falling due within one year	7	54,614	143,795
Cash at bank and in hand		477,570	362,598
		<u>1,387,524</u>	<u>1,017,217</u>
Creditors: amounts falling due within one year	8	(689,165)	(635,361)
<b>Net current assets</b>		<u>698,359</u>	<u>381,856</u>
<b>Total assets less current liabilities</b>		<u>750,843</u>	<u>397,711</u>
<b>Net assets</b>		<u><u>750,843</u></u>	<u><u>397,711</u></u>
<b>Capital and reserves</b>			
Called up share capital	9	100,000	100,000
Profit and loss account		650,843	297,711
		<u>750,843</u>	<u>397,711</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

  
 J R Lamb  
 Director  
 Date: 28 JUNE 2023

The notes on pages 9 to 14 form part of these financial statements.

**Notes to the financial statements  
For the year ended 31 December 2022**

**1. General information**

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

The registered number is: 01704398.

The address of the registered office is:

Nyewood Court  
Brookers Road  
Billingshurst  
West Sussex  
RH14 9RZ

**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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**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 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of W.T.Lamb Holdings Limited as at 31 December 2021 and these financial statements may be obtained from Companies House.

**2.3 Going concern**

The directors have a reasonable expectation that the company have adequate resources to continue in operation for the foreseeable future. The Directors therefore continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**Notes to the financial statements  
For the year ended 31 December 2022**

**2. Accounting policies (continued)**

**2.4 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**2.5 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.6 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.7 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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

**2.8 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**Notes to the financial statements  
For the year ended 31 December 2022**

**2. Accounting policies (continued)**

**2.8 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20%
Fixtures and fittings	-	20%
Office equipment	-	33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.9 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost of bought in items is based on the cost of purchase on a first in, first out basis. Cost of manufactured items also include labour and attributable overheads and are valued on a weighted average basis.

At each balance sheet date, stocks are assessed for impairment. If stock is 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

**2.10 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.11 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.12 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**Notes to the financial statements  
For the year ended 31 December 2022**

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires the company's directors to exercise judgement in applying the company's accounting policies.

In preparing these financial statements, the directors have made the following estimations:

Manufactured stock includes an estimation for direct labour and overheads incurred in bringing inventories to their present location and condition.

**4. Employees**

The average monthly number of employees, including directors, during the year was 11 (2021 - 11).

**5. Tangible fixed assets**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2022	185,060	42,815	227,875
Additions	43,254	4,690	47,944
Disposals	(26,036)	-	(26,036)
At 31 December 2022	<u>202,278</u>	<u>47,505</u>	<u>249,783</u>
<b>Depreciation</b>			
At 1 January 2022	181,816	30,204	212,020
Charge for the year on owned assets	4,753	6,562	11,315
Disposals	(26,036)	-	(26,036)
At 31 December 2022	<u>160,533</u>	<u>36,766</u>	<u>197,299</u>
<b>Net book value</b>			
At 31 December 2022	<u>41,745</u>	<u>10,739</u>	<u>52,484</u>
At 31 December 2021	<u>3,244</u>	<u>12,611</u>	<u>15,855</u>

**6. Stocks**

	<b>2022 £</b>	<b>2021 £</b>
Finished goods and goods for resale	855,340	510,824
	<u>855,340</u>	<u>510,824</u>

## W.T. Lamb & Sons Limited

### Notes to the financial statements For the year ended 31 December 2022

#### 7. Debtors

	2022 £	2021 £
Trade debtors	38,877	135,144
Amounts owed by group undertakings	6,717	998
Other debtors	-	780
Prepayments and accrued income	9,020	6,873
	<u>54,614</u>	<u>143,795</u>

#### 8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	160,251	79,185
Amounts owed to group undertakings	998	111,309
Corporation tax	73,149	62,155
Other taxation and social security	17,393	-
Other creditors	369,778	316,441
Accruals and deferred income	67,596	66,271
	<u>689,165</u>	<u>635,361</u>

#### 9. Share capital

	2022 £	2021 £
<b>Allotted, called up and fully paid</b>		
100,000 (2021 - 100,000) Ordinary shares of £1.00 each	<u>100,000</u>	<u>100,000</u>

#### 10. Other financial commitments

W.T. Lamb Holdings Limited, along with its subsidiaries W.T. Lamb & Sons, W.T. Lamb Investments Limited and W.T. Lamb Properties Limited have jointly entered into a guarantee with Lloyds Bank Plc in respect of a £2,000,000 overdraft facility, £1,500,000 loan facility and a £10,000 credit card facility. At the balance sheet date the following amounts were outstanding:

- Overdraft facility £Nil (2021 - £Nil),
- Loan facility £1,061,487 (2021 - £1,223,878), and
- Credit card facility £Nil (2021 - £Nil).

The total amount of contingencies not included in the balance sheet is £Nil (2021 - £Nil).

At 31 December 2022 the Company had future minimum lease payments under non-cancellable operating leases of £138,627 (2021 - £153,041).



**W.T. Lamb & Sons Limited**

**Notes to the financial statements  
For the year ended 31 December 2022**

**11. Related party transactions**

Sussex Sandstone Limited

(R A Lamb, J R Lamb and J R C Lamb are common directors)

During the year purchases of £919,042 (2021 - £707,339) were made and discounts received of £136,806 (2021: £106,101) between the company and Sussex Sandstone Limited. At the balance sheet date the amount due to Sussex Sandstone totalled £32,983 (2021 - £29,822) and the company was owed £4,157 (2021 - £733).

**12. Controlling party**

The company's immediate parent is W.T. Lamb Holdings Limited, incorporated in England and Wales.

These consolidated financial statements are available upon request from the registered office at Nyewood Court, Brookers Road, Billingshurst, West Sussex, RH14 9RZ.

The company is not controlled by any single party.