

**REGISTERED NUMBER: 03196453 (England and Wales)**

**B R Hodgson Group Limited**

**Unaudited Financial Statements for the Year Ended 30 April 2022**

**Contents of the Financial Statements  
for the year ended 30 April 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**B R Hodgson Group Limited**  
**Company Information**  
**for the year ended 30 April 2022**

<b>DIRECTORS:</b>	G Valentine S Valentine
<b>REGISTERED OFFICE:</b>	One New Street Wells Somerset BA5 2LA
<b>REGISTERED NUMBER:</b>	03196453 (England and Wales)
<b>ACCOUNTANTS:</b>	Webb & Co Ltd Accountants and Business Advisers One New Street Wells Somerset BA5 2LA

**Balance Sheet**  
**30 April 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		621		282,921
Investments	4		<u>217</u>		<u>217</u>
			838		283,138
<b>CURRENT ASSETS</b>					
Stocks		85,830		-	
Debtors	5	3,596,099		2,720,256	
Cash at bank		<u>1,159,513</u>		<u>2,127,040</u>	
		4,841,442		4,847,296	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>92,360</u>		<u>114,974</u>	
<b>NET CURRENT ASSETS</b>			<u>4,749,082</u>		<u>4,732,322</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,749,920		5,015,460
<b>PROVISIONS FOR LIABILITIES</b>			118		-
<b>NET ASSETS</b>			<u>4,749,802</u>		<u>5,015,460</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		6,150		6,150
Capital redemption reserve			452,240		452,240
Retained earnings			<u>4,291,412</u>		<u>4,557,070</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>4,749,802</u>		<u>5,015,460</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**Balance Sheet - continued**  
**30 April 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 25 April 2023 and were signed on its behalf by:

G Valentine - Director

**Notes to the Financial Statements  
for the year ended 30 April 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**2. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

Notes to the Financial Statements - continued  
for the year ended 30 April 2022

## 3. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2021	282,921	2,108	285,029
Additions	-	931	931
Reclassification/transfer	(282,921)	-	(282,921)
At 30 April 2022	-	3,039	3,039
<b>DEPRECIATION</b>			
At 1 May 2021	-	2,108	2,108
Charge for year	-	310	310
At 30 April 2022	-	2,418	2,418
<b>NET BOOK VALUE</b>			
At 30 April 2022	-	621	621
At 30 April 2021	282,921	-	282,921

## 4. FIXED ASSET INVESTMENTS

	Other investment £
<b>COST</b>	
At 1 May 2021 and 30 April 2022	217
<b>NET BOOK VALUE</b>	
At 30 April 2022	217
At 30 April 2021	217

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Amounts owed by participating interests	9,960	1,850,402
Other debtors	3,586,139	869,854
	<u>3,596,099</u>	<u>2,720,256</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	88,685	111,299
Other creditors	3,675	3,675
	<u>92,360</u>	<u>114,974</u>

Notes to the Financial Statements - continued  
for the year ended 30 April 2022

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
58,385	Ordinary A & B	£0.10	6,146	6,146
20	Ordinary C & D	£0.10	2	2
20	Ordinary E & F	£0.10	2	2
			<u>6,150</u>	<u>6,150</u>

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 April 2022 and 30 April 2021:

	2022 £	2021 £
<b>G Valentine and S Valentine</b>		
Balance outstanding at start of year	11,500	-
Amounts advanced	3,521,848	11,500
Amounts repaid	(11,500)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,521,848</u>	<u>11,500</u>

Interest has been charged at HMRC official rates.



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.