

**REGISTERED NUMBER: 03468426 (England and Wales)**

Abridged Financial Statements for the Year Ended 31 December 2018

for

C J Cox Limited

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for the Year Ended 31 December 2018

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**DIRECTORS:**

Mrs V J Cox  
C J Cox

**SECRETARY:**

Mrs V J Cox

**REGISTERED OFFICE:**

Bagber  
Sturminster Newton  
Dorset  
DT10 2HT

**REGISTERED NUMBER:**

03468426 (England and Wales)

**ACCOUNTANTS:**

Stephen Cook  
5 Bella View Gardens  
Glastonbury  
Somerset  
BA6 9HQ

Abridged Balance Sheet  
31 December 2018

	Notes	31.12.18 £	£	31.12.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		377,790		201,018
Investment property	5		625,000		625,000
			<u>1,002,790</u>		<u>826,018</u>
<b>CURRENT ASSETS</b>					
Stocks		2,036,996		1,990,690	
Debtors		1,328,121		841,715	
Cash at bank		<u>1,536,220</u>		<u>1,209,643</u>	
		4,901,337		4,042,048	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>974,947</u>		<u>799,888</u>	
<b>NET CURRENT ASSETS</b>			<u>3,926,390</u>		<u>3,242,160</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,929,180		4,068,178
<b>PROVISIONS FOR LIABILITIES</b>			<u>30,505</u>		<u>20,985</u>
<b>NET ASSETS</b>			<u>4,898,675</u>		<u>4,047,193</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Fair value reserve	6		49,308		47,127
Retained earnings			<u>4,848,367</u>		<u>3,999,066</u>
			<u>4,898,675</u>		<u>4,047,193</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 10 September 2019 and were signed on its behalf by:

C J Cox - Director

Notes to the Financial Statements  
for the Year Ended 31 December 2018

**1. STATUTORY INFORMATION**

C J Cox Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. 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 as modified by the revaluation of certain assets.

**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.

Land and buildings	- not provided
Plant and machinery etc	- 25% on reducing balance

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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 Income Statement, 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

2. **ACCOUNTING POLICIES - continued**

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 18 (2017 - 15) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 January 2018	473,538
Additions	<u>217,084</u>
At 31 December 2018	<u>690,622</u>
<b>DEPRECIATION</b>	
At 1 January 2018	272,520
Charge for year	<u>40,312</u>
At 31 December 2018	<u>312,832</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>377,790</u>
At 31 December 2017	<u>201,018</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

5. **INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 January 2018	
and 31 December 2018	<u>625,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>625,000</u>
At 31 December 2017	<u>625,000</u>

Fair value at 31 December 2018 is represented by:

	£
Valuation in 2016	50,772
Cost	<u>574,228</u>
	<u>625,000</u>

If investment property had not been revalued it would have been included at the following historical cost:

	31.12.18 £	31.12.17 £
Cost	<u>574,228</u>	<u>574,228</u>

Investment property was valued on an open market basis on 13 February 2018 by Morton New

6. **RESERVES**

	Fair value reserve £
At 1 January 2018	47,127
Undistributable gains	<u>2,181</u>
At 31 December 2018	<u>49,308</u>



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.