REGISTERED NUMBER: 03971876 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2022

for

Peter Ball & Co. Limited

Contents of the Financial Statements for the Year Ended 30 April 2022

Peter Ball & Co. Limited

Company Information
for the Year Ended 30 April 2022

DIRECTORS:	P T Broomham D S D Steptoe G R Thomas
REGISTERED OFFICE:	27 Sheep Street Bicester Oxfordshire OX26 6JF
REGISTERED NUMBER:	03971876 (England and Wales)
ACCOUNTANTS:	Handleys Chartered Accountants 10 Manor Park Banbury Oxfordshire OX16 3TB

Balance Sheet
30 April 2022

	Notes	30.4.22 £	£	30.4.21 £	£
FIXED ASSETS					
Intangible assets	4		358,835		475,215
Tangible assets	5		56,491		71,802
			415,326		547,017
CURRENT ASSETS					
Debtors	6	74,814		-	
Cash at bank		-		9,236	
		74,814		9,236	
CREDITORS					
Amounts falling due within one year	7	23,325		61,405	
NET CURRENT ASSETS/(LIABILITIES)			51,489		(52,169)
TOTAL ASSETS LESS CURRENT LIABILITIES			466,815		494,848
PROVISIONS FOR LIABILITIES			6,018		8,364
NET ASSETS			460,797		486,484
CAPITAL AND RESERVES					
Called up share capital			100		100
Share premium			154,404		154,404
Retained earnings			306,293		331,980
			460,797		486,484

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:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

The notes form part of these financial statements

continued...

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 7 December 2022 and were signed on its behalf by:

G R Thomas - Director

1. STATUTORY INFORMATION

Peter Ball & Co. 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.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover
Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of value added tax and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates. For sales of goods, the turnover is shown net of distribution and carriage charges.

Revenue from sale of goods is recognised when significant risks and rewards of ownership have been transferred to the buyer, when the amount of revenue can be measured reliably, when it is probable that the economic benefits associated with the transaction will flow to the entity and when the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from sale of services is recognised when the stage of completion of the transaction can be measured reliably.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33% on cost, 25% on cost and 15% on cost

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2. ACCOUNTING POLICIES - continued

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.

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 46 (2021 - 42) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 May 2021 and 30 April 2022	1,163,796
AMORTISATION	
At 1 May 2021	688,581
Charge for year	116,380
At 30 April 2022	804,961
NET BOOK VALUE	
At 30 April 2022	358,835
At 30 April 2021	475,215

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5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 May 2021	174,534
Additions	4,157
At 30 April 2022	178,691
DEPRECIATION	
At 1 May 2021	102,732
Charge for year	19,468
At 30 April 2022	122,200
NET BOOK VALUE	
At 30 April 2022	56,491
At 30 April 2021	71,802

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Other debtors	74,814	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Taxation and social security	23,325	-
Other creditors	-	61,405
	23,325	61,405

8. RELATED PARTY DISCLOSURES

The company is a wholly owned subsidiary of And Co Property Services Limited (Companies House Registration Number 07205934).

The ultimate controlling party is And Co Group Limited (Companies House Registration Number 07435711).