

**Unaudited Financial Statements**  
**for the Year Ended 30 November 2022**  
**for**  
**Carlton Services (UK) Limited**

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for the Year Ended 30 November 2022**

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**Carlton Services (UK) Limited**  
**Company Information**  
**for the Year Ended 30 November 2022**

**DIRECTORS:**

G J Carlton  
T Carlton  
Mrs E Carlton  
Mr A L Carlton  
Mrs A C Carlton

**REGISTERED OFFICE:**

Unit 25  
Central Trading Estate  
Signal Way  
Swindon  
Wiltshire  
SN3 1PD

**REGISTERED NUMBER:**

03989197

**Balance Sheet**  
**30 November 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		19,250		25,850
Tangible assets	5		<u>249,129</u>		<u>95,438</u>
			268,379		121,288
<b>CURRENT ASSETS</b>					
Stocks		22,851		16,998	
Debtors	6	290,053		234,767	
Cash at bank and in hand		<u>195,517</u>		<u>211,718</u>	
		508,421		463,483	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>377,450</u>		<u>218,552</u>	
<b>NET CURRENT ASSETS</b>			<u>130,971</u>		<u>244,931</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			399,350		366,219
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(205,536)		(113,423)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(30,512)</u>		<u>(16,035)</u>
<b>NET ASSETS</b>			<u>163,302</u>		<u>236,761</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			30,000		30,000
Retained earnings			<u>133,302</u>		<u>206,761</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>163,302</u>		<u>236,761</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 August 2023 and were signed on its behalf by:

Mr A L Carlton - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 November 2022**

**1. STATUTORY INFORMATION**

Carlton Services (UK) Limited is a private company, limited by shares, registered in Not specified/Other. 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.

**Turnover**

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

**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.

Website development is being amortised evenly over its estimated useful life of nil years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

**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.

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**2. ACCOUNTING POLICIES - continued**

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 14 (2021 - 14) .

**4. INTANGIBLE FIXED ASSETS**

	Other intangible assets £
<b>COST</b>	
At 1 December 2021	
and 30 November 2022	33,000
<b>AMORTISATION</b>	
At 1 December 2021	7,150
Charge for year	6,600
At 30 November 2022	13,750
<b>NET BOOK VALUE</b>	
At 30 November 2022	19,250
At 30 November 2021	25,850

**5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 December 2021	38,457	8,240	10,020
Additions	-	2,564	-
Disposals	-	-	-
At 30 November 2022	38,457	10,804	10,020
<b>DEPRECIATION</b>			
At 1 December 2021	14,430	6,136	9,872
Charge for year	3,845	753	30
Eliminated on disposal	-	-	-
At 30 November 2022	18,275	6,889	9,902
<b>NET BOOK VALUE</b>			
At 30 November 2022	20,182	3,915	118
At 30 November 2021	24,027	2,104	148

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**5. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 December 2021	171,597	35,695	264,009
Additions	212,318	-	214,882
Disposals	(88,348)	-	(88,348)
At 30 November 2022	<u>295,567</u>	<u>35,695</u>	<u>390,543</u>
<b>DEPRECIATION</b>			
At 1 December 2021	107,199	30,934	168,571
Charge for year	33,248	1,394	39,270
Eliminated on disposal	(66,427)	-	(66,427)
At 30 November 2022	<u>74,020</u>	<u>32,328</u>	<u>141,414</u>
<b>NET BOOK VALUE</b>			
At 30 November 2022	<u>221,547</u>	<u>3,367</u>	<u>249,129</u>
At 30 November 2021	<u>64,398</u>	<u>4,761</u>	<u>95,438</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 December 2021	21,788
Additions	212,318
At 30 November 2022	<u>234,106</u>
<b>DEPRECIATION</b>	
At 1 December 2021	3,177
Charge for year	29,601
At 30 November 2022	<u>32,778</u>
<b>NET BOOK VALUE</b>	
At 30 November 2022	<u>201,328</u>
At 30 November 2021	<u>18,611</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	259,765	206,317
Tax	25,094	-
Prepayments and accrued income	5,194	28,450
	<u>290,053</u>	<u>234,767</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Hire purchase contracts	42,471	5,029
Trade creditors	296,264	123,807
Taxation and social security	31,465	78,066
Other creditors	7,250	11,650
	<u>377,450</u>	<u>218,552</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Hire purchase contracts	115,949	13,802
Other creditors	89,587	99,621
	<u>205,536</u>	<u>113,423</u>



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