

Unaudited Financial Statements
for the Year Ended 30 November 2021
for
Carlton Services (UK) Limited

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for the Year Ended 30 November 2021**

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Carlton Services (UK) Limited
Company Information
for the Year Ended 30 November 2021

DIRECTORS:	G J Carlton T Carlton Mrs E Carlton Mr A L Carlton Mrs A C Carlton
SECRETARY:	T Carlton
REGISTERED OFFICE:	Unit 25 Central Trading Estate Signal Way Swindon Wiltshire SN3 1PD
REGISTERED NUMBER:	03989197

Balance Sheet
30 November 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	4		25,850		32,450
Tangible assets	5		<u>95,438</u>		<u>97,931</u>
			121,288		130,381
CURRENT ASSETS					
Stocks		16,998		24,586	
Debtors	6	234,767		189,012	
Cash at bank and in hand		<u>211,718</u>		<u>256,611</u>	
		463,483		470,209	
CREDITORS					
Amounts falling due within one year	7	<u>218,552</u>		<u>293,353</u>	
NET CURRENT ASSETS			<u>244,931</u>		<u>176,856</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			366,219		307,237
CREDITORS					
Amounts falling due after more than one year	8		(113,423)		(115,622)
PROVISIONS FOR LIABILITIES			<u>(16,035)</u>		<u>(16,104)</u>
NET ASSETS			<u>236,761</u>		<u>175,511</u>
CAPITAL AND RESERVES					
Called up share capital			30,000		30,000
Retained earnings			<u>206,761</u>		<u>145,511</u>
SHAREHOLDERS' FUNDS			<u>236,761</u>		<u>175,511</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 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.

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 28 April 2022 and were signed on its behalf by:

Mr A L Carlton - Director

Notes to the Financial Statements
for the Year Ended 30 November 2021

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 2021

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 (2020 - 14) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 December 2020	
and 30 November 2021	33,000
AMORTISATION	
At 1 December 2020	550
Charge for year	6,600
At 30 November 2021	7,150
NET BOOK VALUE	
At 30 November 2021	25,850
At 30 November 2020	32,450

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 December 2020	38,457	7,402	10,020
Additions	-	838	-
Disposals	-	-	-
At 30 November 2021	38,457	8,240	10,020
DEPRECIATION			
At 1 December 2020	10,584	5,689	9,835
Charge for year	3,846	447	37
Eliminated on disposal	-	-	-
At 30 November 2021	14,430	6,136	9,872
NET BOOK VALUE			
At 30 November 2021	24,027	2,104	148
At 30 November 2020	27,873	1,713	185

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

5. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 December 2020	166,926	33,905	256,710
Additions	21,788	1,790	24,416
Disposals	(17,117)	-	(17,117)
At 30 November 2021	<u>171,597</u>	<u>35,695</u>	<u>264,009</u>
DEPRECIATION			
At 1 December 2020	103,664	29,007	158,779
Charge for year	15,348	1,927	21,605
Eliminated on disposal	(11,813)	-	(11,813)
At 30 November 2021	<u>107,199</u>	<u>30,934</u>	<u>168,571</u>
NET BOOK VALUE			
At 30 November 2021	<u>64,398</u>	<u>4,761</u>	<u>95,438</u>
At 30 November 2020	<u>63,262</u>	<u>4,898</u>	<u>97,931</u>

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

	Motor vehicles £
COST	
At 1 December 2020	82,803
Additions	21,788
Transfer to ownership	(82,803)
At 30 November 2021	<u>21,788</u>
DEPRECIATION	
At 1 December 2020	50,202
Charge for year	3,177
Transfer to ownership	(50,202)
At 30 November 2021	<u>3,177</u>
NET BOOK VALUE	
At 30 November 2021	<u>18,611</u>
At 30 November 2020	<u>32,601</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	206,317	155,021
Prepayments and accrued income	28,450	33,991
	<u>234,767</u>	<u>189,012</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Hire purchase contracts	5,029	17,132
Trade creditors	123,807	187,002
Taxation and social security	78,066	82,469
Other creditors	11,650	6,750
	<u>218,552</u>	<u>293,353</u>

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

	2021	2020
	£	£
Hire purchase contracts	13,802	-
Other creditors	99,621	115,622
	<u>113,423</u>	<u>115,622</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.