

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2020**

**FOR**

**TREHARNE LIMITED**

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**for the Year Ended 31 July 2020**

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**TREHARNE LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 July 2020**

**DIRECTORS:** M T Hougham  
Mrs T T H Martin

**REGISTERED OFFICE:** 11 Trinity Street  
Bungay  
Suffolk  
NR35 1EH

**REGISTERED NUMBER:** 09029462 (England and Wales)

**ACCOUNTANTS:** van Dijk Accountants  
11 Trinity Street  
Bungay  
Suffolk  
NR35 1EH

**STATEMENT OF FINANCIAL POSITION**  
**31 July 2020**

	Notes	31.7.20 £	£	31.7.19 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		9,007		4,820
<b>CURRENT ASSETS</b>					
Inventories		3,000		3,200	
Cash at bank and in hand		<u>47,534</u>		<u>51,740</u>	
		50,534		54,940	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>25,807</u>		<u>26,603</u>	
<b>NET CURRENT ASSETS</b>			<u>24,727</u>		<u>28,337</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>33,734</u>		<u>33,157</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		(25,000)		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,711)</u>		<u>(934)</u>
<b>NET ASSETS</b>			<u>7,023</u>		<u>32,223</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>6,923</u>		<u>32,123</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>7,023</u>		<u>32,223</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 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.

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 July 2020**

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 7 December 2020 and were signed on its behalf by:

M T Hougham - Director

Mrs T T H Martin - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 July 2020**

**1. STATUTORY INFORMATION**

Treharne 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.

**Turnover**

Revenue 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.

Plant and machinery - 25% on reducing balance

**Stocks**

Inventories 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 31 July 2020**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2019 - 11) .

**4. PROPERTY, PLANT AND EQUIPMENT**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 August 2019	15,005	243	15,248
Additions	6,177	-	6,177
At 31 July 2020	<u>21,182</u>	<u>243</u>	<u>21,425</u>
<b>DEPRECIATION</b>			
At 1 August 2019	10,332	96	10,428
Charge for year	1,968	22	1,990
At 31 July 2020	<u>12,300</u>	<u>118</u>	<u>12,418</u>
<b>NET BOOK VALUE</b>			
At 31 July 2020	<u>8,882</u>	<u>125</u>	<u>9,007</u>
At 31 July 2019	<u>4,673</u>	<u>147</u>	<u>4,820</u>

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

	31.7.20 £	31.7.19 £
Trade creditors	3,820	5,925
Tax	6,089	2,679
Social security and other taxes	5,995	7,085
VAT	8,296	7,523
Directors' current accounts	755	2,465
Accrued expenses	852	926
	<u>25,807</u>	<u>26,603</u>

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

	31.7.20 £	31.7.19 £
Bank loans - 1-2 years	<u>25,000</u>	<u>-</u>

**TREHARNE LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF**  
**TREHARNE LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Statement of Comprehensive Income and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 July 2020 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

van Dijk Accountants  
11 Trinity Street  
Bungay  
Suffolk  
NR35 1EH

7 December 2020



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.