

Unaudited Financial Statements for the Year Ended 31 August 2022

for

R W Cook Building Ltd

Grant & Co (Accountants) Ltd
The Old School House
3a Leckhampton Road
Cheltenham
Gloucestershire
GL53 0AX

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

R W Cook Building Ltd
Company Information
for the Year Ended 31 August 2022

DIRECTOR:	Mr R W Cook
REGISTERED OFFICE:	Orchard Farm Cheltenham Road Ashton Under Hill Worcestershire WR11 7QT
REGISTERED NUMBER:	09196107 (England and Wales)
ACCOUNTANTS:	Grant & Co (Accountants) Ltd The Old School House 3a Leckhampton Road Cheltenham Gloucestershire GL53 0AX

**Balance Sheet
31 August 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		61,601		72,321
CURRENT ASSETS					
Stocks		12,007		31,989	
Debtors	5	-		2,819	
Cash at bank		<u>21,572</u>		<u>4,900</u>	
		33,579		39,708	
CREDITORS					
Amounts falling due within one year	6	<u>59,004</u>		<u>46,819</u>	
NET CURRENT LIABILITIES			<u>(25,425)</u>		<u>(7,111)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			36,176		65,210
CREDITORS					
Amounts falling due after more than one year	7		-		19,044
NET ASSETS			<u>36,176</u>		<u>46,166</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>36,076</u>		<u>46,066</u>
SHAREHOLDERS' FUNDS			<u>36,176</u>		<u>46,166</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Balance Sheet - continued
31 August 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 January 2023 and were signed by:

Mr R W Cook - Director

**Notes to the Financial Statements
for the Year Ended 31 August 2022**

1. STATUTORY INFORMATION

R W Cook Building Ltd 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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

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 - 25% 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

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 August 2022

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 September 2021	16,541	93,735	2,747	18,282	131,305
Additions	-	3,512	-	-	3,512
At 31 August 2022	<u>16,541</u>	<u>97,247</u>	<u>2,747</u>	<u>18,282</u>	<u>134,817</u>
DEPRECIATION					
At 1 September 2021	-	48,891	2,095	7,998	58,984
Charge for year	-	11,111	550	2,571	14,232
At 31 August 2022	<u>-</u>	<u>60,002</u>	<u>2,645</u>	<u>10,569</u>	<u>73,216</u>
NET BOOK VALUE					
At 31 August 2022	<u>16,541</u>	<u>37,245</u>	<u>102</u>	<u>7,713</u>	<u>61,601</u>
At 31 August 2021	<u>16,541</u>	<u>44,844</u>	<u>652</u>	<u>10,284</u>	<u>72,321</u>

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

	2022 £	2021 £
Other debtors	<u>-</u>	<u>2,819</u>

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

	2022 £	2021 £
Bank loans and overdrafts	-	5,115
Trade creditors	2,747	121
Taxation and social security	13,416	1,399
Other creditors	<u>42,841</u>	<u>40,184</u>
	<u>59,004</u>	<u>46,819</u>

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

	2022 £	2021 £
Bank loans	<u>-</u>	<u>19,044</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued	2022	2021
		£	£
	Amounts falling due in more than five years:		
	Repayable by instalments		
	Bank loans more 5 yr by instal	<u>-</u>	<u>19,044</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.