

**C. & H. (BARTON) LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST AUGUST 2022**

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FOR THE YEAR ENDED 31ST AUGUST 2022**

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**C. & H. (BARTON) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**DIRECTORS:** S E Hill  
A Hill

**SECRETARY:** S E Hill

**REGISTERED OFFICE:** First Floor, Woburn Court  
2 Railton Road  
Woburn Road Industrial Estate, Kempston  
Bedford  
Bedfordshire  
MK42 7PN

**REGISTERED NUMBER:** 00607738 (England and Wales)

**ACCOUNTANTS:** Haines Watts  
First Floor, Woburn Court  
2 Railton Road  
Woburn Rd Ind Est  
Kempston  
Bedfordshire  
MK42 7PN

**C. & H. (BARTON) LIMITED (REGISTERED NUMBER: 00607738)**

**BALANCE SHEET  
31ST AUGUST 2022**

	Notes	31/8/22 £	£	31/8/21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		144,713		135,315
<b>CURRENT ASSETS</b>					
Stocks		80,995		82,857	
Debtors	5	151,968		200,365	
Cash at bank and in hand		<u>142,297</u>		<u>72,211</u>	
		375,260		355,433	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>328,443</u>		<u>324,512</u>	
<b>NET CURRENT ASSETS</b>			<u>46,817</u>		<u>30,921</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			191,530		166,236
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(19,831)		(25,578)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(6,693)</u>		<u>(5,527)</u>
<b>NET ASSETS</b>			<u>165,006</u>		<u>135,131</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			110		110
Retained earnings			<u>164,896</u>		<u>135,021</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>165,006</u>		<u>135,131</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 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

**BALANCE SHEET - continued  
31ST 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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19th December 2022 and were signed on its behalf by:

A Hill - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**1. STATUTORY INFORMATION**

C. & H. (Barton) 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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover represents net sales in the shop excluding value added tax and including prescriptions.

**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.

Improvements to property	- 5% on reducing balance
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**2. ACCOUNTING POLICIES - continued****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.

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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 20 (2021 - 18) .

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1st September 2021	64,542	66,474	979
Additions	-	5,793	-
Disposals	-	-	-
At 31st August 2022	<u>64,542</u>	<u>72,267</u>	<u>979</u>
<b>DEPRECIATION</b>			
At 1st September 2021	-	26,708	385
Charge for year	-	2,189	59
Eliminated on disposal	-	-	-
At 31st August 2022	<u>-</u>	<u>28,897</u>	<u>444</u>
<b>NET BOOK VALUE</b>			
At 31st August 2022	<u>64,542</u>	<u>43,370</u>	<u>535</u>
At 31st August 2021	<u>64,542</u>	<u>39,766</u>	<u>594</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**4. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st September 2021	98,460	11,575	242,030
Additions	10,406	-	16,199
Disposals	(2,268)	-	(2,268)
At 31st August 2022	<u>106,598</u>	<u>11,575</u>	<u>255,961</u>
<b>DEPRECIATION</b>			
At 1st September 2021	69,912	9,710	106,715
Charge for year	3,237	466	5,951
Eliminated on disposal	(1,418)	-	(1,418)
At 31st August 2022	<u>71,731</u>	<u>10,176</u>	<u>111,248</u>
<b>NET BOOK VALUE</b>			
At 31st August 2022	<u>34,867</u>	<u>1,399</u>	<u>144,713</u>
At 31st August 2021	<u>28,548</u>	<u>1,865</u>	<u>135,315</u>

The net book value of tangible fixed assets includes £ 6,734 in respect of assets held under hire purchase contracts or finance leases.

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

	31/8/22 £	31/8/21 £
Trade debtors	97,944	168,383
Other debtors	848	512
Tax	4,679	4,679
VAT	30,080	20,944
Prepayments and accrued income	<u>18,417</u>	<u>5,847</u>
	<u>151,968</u>	<u>200,365</u>

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

	31/8/22 £	31/8/21 £
Bank loans and overdrafts	5,747	42,421
Trade creditors	184,697	162,792
Corporation tax	17,620	9,914
Net wages outstanding	-	33
Shareholder loan	77,981	77,981
Pension fund	281	365
Directors' current accounts	38,269	28,006
Accrued expenses	<u>3,848</u>	<u>3,000</u>
	<u>328,443</u>	<u>324,512</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2022**

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

	31/8/22	31/8/21
	£	£
Bank loans	<u>19,831</u>	<u>25,578</u>

**8. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/8/22	31/8/21
	£	£
Within one year	8,506	-
Between one and five years	<u>32,606</u>	<u>-</u>
	<u>41,112</u>	<u>-</u>

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	31/8/22	31/8/21
	£	£
Bank loans	<u>25,578</u>	<u>67,999</u>

The bank loan is secured by a fixed charge over the company's freehold premises and land.

**10. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is A Hill.

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
C. & H. (BARTON) 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 Balance Sheet. 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.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of C. & H. (Barton) Limited for the year ended 31st August 2022 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of C. & H. (Barton) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of C. & H. (Barton) Limited and state those matters that we have agreed to state to the Board of Directors of C. & H. (Barton) Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than C. & H. (Barton) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that C. & H. (Barton) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of C. & H. (Barton) Limited. You consider that C. & H. (Barton) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of C. & H. (Barton) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Haines Watts  
First Floor, Woburn Court  
2 Railton Road  
Woburn Rd Ind Est  
Kempston  
Bedfordshire  
MK42 7PN

19th December 2022

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.