

**Unaudited Financial Statements**  
**for the Year Ended 30 April 2022**  
**for**  
**Clayton Ponting Limited**

Butler & Co Alresford Limited  
Chartered Accountants  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

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for the Year Ended 30 April 2022**

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**Clayton Ponting Limited**  
**Company Information**  
**for the Year Ended 30 April 2022**

**DIRECTORS:**

Mr C D Ponting  
Miss R K Ponting

**REGISTERED OFFICE:**

Brookside  
Hurstbourne Tarrant  
Andover  
Hampshire  
SP11 0AE

**REGISTERED NUMBER:**

00616847 (England and Wales)

**ACCOUNTANTS:**

Butler & Co Alresford Limited  
Chartered Accountants  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

**Clayton Ponting Limited (Registered number: 00616847)**

**Balance Sheet  
30 April 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		231,804		241,087
<b>CURRENT ASSETS</b>					
Stocks		201,091		196,904	
Debtors	5	43,759		51,466	
Cash at bank		<u>437,692</u>		<u>500</u>	
		682,542		248,870	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,339,395</u>		<u>882,372</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(656,853)</u>		<u>(633,502)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(425,049)		(392,415)
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>13,125</u>		<u>20,831</u>
<b>NET LIABILITIES</b>			<u>(438,174)</u>		<u>(413,246)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			5,000		5,000
Retained earnings			<u>(443,174)</u>		<u>(418,246)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(438,174)</u>		<u>(413,246)</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**30 April 2022**

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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 24 January 2023 and were signed on its behalf by:

Mr C D Ponting - Director

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

**1. STATUTORY INFORMATION**

Clayton Ponting 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**

Turnover 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Plant and machinery	- 25% reducing balance basis
Fixtures and fittings	- 25% reducing balance basis
Motor vehicles	- 25% reducing balance basis

**Stocks**

Stocks have been valued at cost or, if lower, net realisable value. The valuation has been carried out in accordance with the relevant technical standards by professional valuers.

**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.

**3. EMPLOYEES AND DIRECTORS**

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

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

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvement to property £	Plant and machinery £
<b>COST</b>			
At 1 May 2021	194,989	5,516	235,487
Additions	-	-	17,995
Disposals	-	-	(8,800)
At 30 April 2022	<u>194,989</u>	<u>5,516</u>	<u>244,682</u>
<b>DEPRECIATION</b>			
At 1 May 2021	35,313	-	164,492
Charge for year	895	-	21,282
Eliminated on disposal	-	-	(4,925)
At 30 April 2022	<u>36,208</u>	<u>-</u>	<u>180,849</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022	<u>158,781</u>	<u>5,516</u>	<u>63,833</u>
At 30 April 2021	<u>159,676</u>	<u>5,516</u>	<u>70,995</u>
	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 May 2021	485	29,150	465,627
Additions	-	-	17,995
Disposals	-	-	(8,800)
At 30 April 2022	<u>485</u>	<u>29,150</u>	<u>474,822</u>
<b>DEPRECIATION</b>			
At 1 May 2021	457	24,278	224,540
Charge for year	7	1,219	23,403
Eliminated on disposal	-	-	(4,925)
At 30 April 2022	<u>464</u>	<u>25,497</u>	<u>243,018</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022	<u>21</u>	<u>3,653</u>	<u>231,804</u>
At 30 April 2021	<u>28</u>	<u>4,872</u>	<u>241,087</u>

Included in cost of land and buildings is freehold land of £ 150,261 (2021 - £ 150,261 ) which is not depreciated.

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

4. **TANGIBLE FIXED ASSETS - continued**

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

	Plant and machinery £
<b>COST</b>	
At 1 May 2021 and 30 April 2022	<u>93,660</u>
<b>DEPRECIATION</b>	
At 1 May 2021 and 30 April 2022	<u>44,297</u>
<b>NET BOOK VALUE</b>	
At 30 April 2022	<u>49,363</u>
At 30 April 2021	<u>49,363</u>

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

	2022 £	2021 £
Trade debtors	20,580	1,008
VAT	9,813	13,880
Accrued income	-	25,517
Prepayments	<u>13,366</u>	<u>11,061</u>
	<u>43,759</u>	<u>51,466</u>

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

	2022 £	2021 £
Bank loans and overdrafts	-	60,746
Hire purchase contracts	7,738	10,912
Trade creditors	39,912	78,019
Social security and other taxes	714	184
Other creditors	1,492	1,828
Directors' loan accounts	1,285,784	726,928
Accrued expenses	<u>3,755</u>	<u>3,755</u>
	<u>1,339,395</u>	<u>882,372</u>

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

	2022 £	2021 £
Hire purchase contracts	<u>13,125</u>	<u>20,831</u>



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

**8. RELATED PARTY DISCLOSURES**

**Mr C D Ponting**

Director of the company.

As at the balance sheet date the company owed the director £1,285,784 (2021 - £726,928). The loan is interest free and repayable on demand.

**Clayton Ponting Executive Pension Scheme**

A pension scheme of which the director is a member.

During the year under review the company paid rent of £5,020 (2021 - £5,020) to the Clayton Ponting Executive Pension Scheme.

**9. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr C D Ponting.

**10. GOING CONCERN**

The company remains reliant on the financial support of the director. Having considered a period of twelve months from the date of approving these financial statements, the director believes there will be an improvement in cash inflows. He has also agreed not to withdraw his loan if it would render the company unable to meet its financial obligations. On this basis, the accounts have been prepared on a going concern basis.

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.