REGISTERED NUMBER: 02591789 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2023

for

T.B & Sons Ltd.

T.B & Sons Ltd. (Registered number: 02591789)

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T.B & Sons Ltd.

Company Information for the Year Ended 30 April 2023

DIRECTORS: Mrs M Beswick
R Beswick

S Beswick T Beswick

SECRETARY: Mrs M Beswick

REGISTERED OFFICE: Batham Gate Farm

Fairfield Buxton Derbyshire SK17 7HS

REGISTERED NUMBER: 02591789 (England and Wales)

ACCOUNTANTS: DLA Chartered Accountants

36A Market Street

New Mills High Peak SK22 4AA

T.B & Sons Ltd. (Registered number: 02591789)

Balance Sheet 30 April 2023

		30.4.23		30.4.22	
	Notes	£	£	£	£
FIXED ASSETS Tangible assets	4		342,986		327,156
CURRENT ASSETS Stocks Debtors Cash at bank	5	5,340 77,096 18,424 100,860		16,395 90,365 60,841 167,601	
CREDITORS Amounts falling due within one year NET CURRENT ASSETS TOTAL ASSETS LESS CURRENT LIABILITIES	6	65,862	<u>34,998</u> 377,984	79,148	<u>88,453</u> 415,609
CREDITORS Amounts falling due after more than one year	7		(72,651)		(61,865)
PROVISIONS FOR LIABILITIES NET ASSETS			(9,957) 295,376		(6,949) 346,795
CAPITAL AND RESERVES Called up share capital Retained earnings SHAREHOLDERS' FUNDS			250 295,126 295,376		250 346,545 346,795

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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 11 January 2024 and were signed on its behalf by:

T Beswick - Director

Notes to the Financial Statements for the Year Ended 30 April 2023

1. STATUTORY INFORMATION

T.B & Sons 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

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.

Plant and machinery
Fixtures and fittings
Motor vehicles
Computer equipment

- 25% on reducing balance
- 25% on reducing balance
- 25% on reducing balance
- 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2022 - 8).

Page 3 continued...

Notes to the Financial Statements - continued for the Year Ended 30 April 2023

4. TANGIBLE FIXED ASSETS

5.

Preehold property machinery fittings for things for	TANGIBLE FIXED AGGETG			Fixtures
COST É É É At 1 May 2022 290,584 149,553 1,490 Additions - 37,665 - Disposals - (18,750) - At 30 April 2023 290,584 168,468 1,490 DEPRECIATION - 113,510 1,156 Charge for year - 17,286 50 Eliminated on disposal - (14,301) - At 30 April 2023 - 116,495 1,206 NET BOOK VALUE - 116,495 1,206 NET BOOK VALUE - 116,495 1,206 NET BOOK VALUE - 1 £ £ At 1 May 2022 4,500 636 446,763 3342 At 1 May 2022 4,500 636 446,763 446,763 Additions - - 1,8750 Additions - - 1,8750 Additions - - 1,8750 Additions 45,078 Additions 45,078 <td></td> <td>Freehold</td> <td>Plant and</td> <td>and</td>		Freehold	Plant and	and
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At 1 May 2022 290,584 149,553 1,490 Additions - 37,665 - Disposals - (18,750) - At 30 April 2023 290,584 168,468 1,490 DEPRECIATION At 1 May 2022 - 113,510 1,156 Charge for year - 17,286 50 Eliminated on disposal - (14,301) - At 30 April 2023 290,584 51,973 284 At 30 April 2023 290,584 51,973 284 At 30 April 2022 290,584 36,043 334 Motor Computer vehicles equipment equipment vehicles equipment aprilement sequipment sequipm		£	£	£
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At 30 April 2023		-		50
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COST At 1 May 2022 4,500 636 446,763 Additions - - 37,665 Disposals - - (18,750) At 30 April 2023 4,500 636 465,678 DEPRECIATION At 1 May 2022 4,310 631 119,607 Charge for year 48 2 17,386 Eliminated on disposal - - - (14,301) At 30 April 2023 4,358 633 122,692 NET BOOK VALUE At 30 April 2023 142 3 342,986 At 30 April 2022 190 5 327,156 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 59,653 70,297				
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Additions 37,665 Disposals (18,750) At 30 April 2023		4.500	626	116 763
Disposals - - (18,750) At 30 April 2023 4,500 636 465,678 DEPRECIATION At 1 May 2022 4,310 631 119,607 Charge for year 48 2 17,386 Eliminated on disposal - - (14,301) At 30 April 2023 4,358 633 122,692 NET BOOK VALUE At 30 April 2023 142 3 342,986 At 30 April 2022 190 5 327,156 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 30.4.23 30.4.22 £ £ Trade debtors 59,653 70,297		4,500	030	
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At 1 May 2022 4,310 631 119,607 Charge for year 48 2 17,386 Eliminated on disposal - - - (14,301) At 30 April 2023 4,358 633 122,692 NET BOOK VALUE Trade debtors At 30 April 2023 142 3 342,986 At 30 April 2022 190 5 327,156 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 30.4.23 30.4.22 £ £ Trade debtors 59,653 70,297		4,500	000	400,070
Charge for year 48 2 17,386 Eliminated on disposal - - - (14,301) At 30 April 2023 4,358 633 122,692 NET BOOK VALUE Trade debtors At 30 April 2023 142 3 342,986 At 30 April 2022 190 5 327,156 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 30.4.23 30.4.22 £ £ £ Trade debtors 59,653 70,297		4 310	631	119 607
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At 30 April 2023 142 3 342,986 At 30 April 2022 190 5 327,156 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 30.4.23 30.4.23 £ £ £ £ £ £ 59,653 70,297				
DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 30.4.23 30.4.22 £ £ £ Trade debtors 59,653 70,297		142	3	342.986
DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 30.4.23 30.4.22 £ £ £ Trade debtors 59,653 70,297				
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£ £ Trade debtors 59,653 70,297	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
£ £ Trade debtors 59,653 70,297			30.4.23	30.4.22
Other debtors 12,000 9,000	Trade debtors		59,653	70,297
72,000	Other debtors		12,000	9,000
Tax 4,930 9,621	Tax		4,930	9,621
Prepayments5131,447	Prepayments			1,447
77,096 90,365			77,096	90,365

T.B & Sons Ltd. (Registered number: 02591789)

Notes to the Financial Statements - continued for the Year Ended 30 April 2023

	6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
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		30.4.23	30.4.22
		£	£
	Hire purchase contracts	11,375	4,188
	Trade creditors	2,940	34,373
	Social security and other taxes	2,406	2,938
	VAT	14,993	14,309
	Other creditors	10,500	9,000
	Directors' current accounts	19,699	10,739
	Accrued expenses	3,949	3,601
		65,862	79,148
7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
		30.4.23	30.4.22
		£	£
	Other loans - 1-2 years	50,000	50,000
	Hire purchase contracts	22,651	11,865
		72,651	61,865

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.