

C.A. Heal & Sons (Amusements) Limited

Abridged Unaudited Financial Statements for the Year Ended 31 December 2019

Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

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for the Year Ended 31 December 2019

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C.A. Heal & Sons (Amusements) Limited

Company Information  
for the Year Ended 31 December 2019

**DIRECTORS:**

C A A Heal  
A J Heal

**REGISTERED OFFICE:**

4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**REGISTERED NUMBER:**

03019965 (England and Wales)

**ACCOUNTANTS:**

Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**BANKERS:**

Lloyds Bank plc  
171 North Street  
Brighton  
Sussex  
BN1 1GL

Abridged Statement of Financial Position  
31 December 2019

	Notes	31.12.19 £	£	31.12.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		88,994		128,574
Investments	6		<u>1,000</u>		<u>1,000</u>
			<b>89,994</b>		<b>129,574</b>
<b>CURRENT ASSETS</b>					
Stocks		4,735		5,985	
Debtors		1,360,322		1,285,108	
Cash at bank and in hand		<u>31,118</u>		<u>56,008</u>	
		<b>1,396,175</b>		<b>1,347,101</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>374,539</u>		<u>279,627</u>	
<b>NET CURRENT ASSETS</b>			<b>1,021,636</b>		<b>1,067,474</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,111,630</b>		<b>1,197,048</b>
<b>PROVISIONS FOR LIABILITIES</b>			<b>16,909</b>		<b>24,429</b>
<b>NET ASSETS</b>			<b>1,094,721</b>		<b>1,172,619</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>1,093,721</u>		<u>1,171,619</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>1,094,721</b>		<b>1,172,619</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 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.
- (b)

Abridged Statement of Financial Position - continued  
31 December 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Statement of Financial Position for the year ended 31 December 2019 in accordance with Section 444(2A) of the Companies Act 2006.

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 29 September 2020 and were signed on its behalf by:

C A A Heal - Director

Notes to the Financial Statements  
for the Year Ended 31 December 2019

1. **STATUTORY INFORMATION**

C.A. Heal & Sons (Amusements) 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. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Preparation of consolidated financial statements**

The financial statements contain information about C.A. Heal & Sons (Amusements) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**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.

Land and buildings	- 10% on cost
Plant and machinery etc	- 25% on reducing balance, 25% on cost, 11% on cost and 10% on reducing balance

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**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 statement of financial position date.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

3. **ACCOUNTING POLICIES - continued**

**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.

**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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 17 (2018 - 15) .

5. **TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2019	1,710,377
Additions	16,840
Disposals	(33,180)
At 31 December 2019	<u>1,694,037</u>
<b>DEPRECIATION</b>	
At 1 January 2019	1,581,803
Charge for year	36,045
Eliminated on disposal	(12,805)
At 31 December 2019	<u>1,605,043</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>88,994</u>
At 31 December 2018	<u>128,574</u>

6. **FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2019	
and 31 December 2019	<u>1,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>1,000</u>
At 31 December 2018	<u>1,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 December 2019 and 31 December 2018:

	31.12.19 £	31.12.18 £
<b>C A A Heal</b>		
Balance outstanding at start of year	24,054	6,005
Amounts advanced	88,256	90,619
Amounts repaid	(119,622)	(72,570)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(7,312)</u>	<u>24,054</u>

8. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is C A A Heal and A J Heal.

The above directors controlled the company throughout the current and previous period by virtue of the fact that, between them, they own the majority of the company's issued ordinary share capital.



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.