

**A C COUGHTREY & SON LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

**A C COUGHTREY & SON LIMITED**  
**UNAUDITED ACCOUNTS**  
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**A C COUGHTREY & SON LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2020**

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<b>Directors</b>	Mr Anthony C Coughtrey Mr Alec Coughtrey
<b>Company Number</b>	09278008 (England and Wales)
<b>Registered Office</b>	Stane Street Nurseries Stane Street, Codmore Hill Pulborough West Sussex RH20 1BQ England
<b>Accountants</b>	JJH Accounts & Bookkeeping 10 Shepherds Mead Findon Valley Worthing West Sussex BN14 0JA

# **A C COUGHTREY & SON LIMITED**

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of A C Coughtrey & Son Limited on the preparation of the unaudited statutory accounts for the year ended 31 July 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A C Coughtrey & Son Limited for the year ended 31 July 2020 as set out on pages 5 - 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of A C Coughtrey & Son Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of A C Coughtrey & Son Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A C Coughtrey & Son Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A C Coughtrey & Son Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A C Coughtrey & Son Limited. You consider that A C Coughtrey & Son 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 accounts of A C Coughtrey & Son 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 accounts.

JJH Accounts & Bookkeeping

10 Shepherds Mead  
Findon Valley  
Worthing  
West Sussex  
BN14 0JA

2 October 2020

**A C COUGHTREY & SON LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	4	163,517	149,587
<b>Current assets</b>			
Inventories	5	4,000	-
Debtors	6	7,625	6,211
Cash at bank and in hand		631,643	359,314
		<u>643,268</u>	<u>365,525</u>
<b>Creditors: amounts falling due within one year</b>	7	(148,718)	(53,073)
<b>Net current assets</b>		<u>494,550</u>	<u>312,452</u>
<b>Total assets less current liabilities</b>		658,067	462,039
<b>Creditors: amounts falling due after more than one year</b>	8	-	(5,415)
<b>Net assets</b>		<u>658,067</u>	<u>456,624</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		658,065	456,622
<b>Shareholders' funds</b>		<u>658,067</u>	<u>456,624</u>

For the year ending 31 July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 2 October 2020 and were signed on its behalf by

Mr Anthony C Coughtrey  
Director

Company Registration No. 09278008

**A C COUGHTREY & SON LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

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**1 Statutory information**

A C Coughtrey & Son Limited is a private company, limited by shares, registered in England and Wales, registration number 09278008. The registered office is Stane Street Nurseries, Stane Street, Codmore Hill, Pulborough, West Sussex, RH20 1BQ, England.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

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

***Presentation currency***

The accounts are presented in £ sterling.

***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 and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% Straight line
Motor vehicles	20% Straight Line
Fixtures & fittings	20% Straight Line
Computer equipment	20% Straight Line

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**A C COUGHTREY & SON LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	£	£	£	£	£	£
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	At cost	
At 1 August 2019	125,000	18,332	27,274	3,382	6,915	180,903
Additions	-	-	29,995	-	-	29,995
Disposals	-	-	(20,448)	-	-	(20,448)
At 31 July 2020	125,000	18,332	36,821	3,382	6,915	190,450
<b>Depreciation</b>						
At 1 August 2019	-	9,340	17,865	1,929	2,182	31,316
Charge for the year	-	2,701	5,999	500	621	9,821
On disposals	-	-	(14,204)	-	-	(14,204)
At 31 July 2020	-	12,041	9,660	2,429	2,803	26,933
<b>Net book value</b>						
At 31 July 2020	125,000	6,291	27,161	953	4,112	163,517
At 31 July 2019	125,000	8,992	9,409	1,453	4,733	149,587

  

<b>5 Inventories</b>	<b>2020</b>	<b>2019</b>
	£	£
Raw materials	4,000	-
	4,000	-

  

<b>6 Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
VAT	3,006	-
Trade debtors	3,650	2,787
Accrued income and prepayments	969	1,871
Other debtors	-	1,553
	7,625	6,211

  

<b>7 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	52,664	18,520
Taxes and social security	55,675	32,495
Other creditors	-	653
Loans from directors	39,729	-
Accruals	650	1,405
	148,718	53,073

**A C COUGHTREY & SON LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other creditors	-	5,415
Aggregate of amounts that fall due for payment after five years	-	39,728

Monies owed To Directors Alec Coughtrey £27476. Anthony Coughtrey £12252

**9 Average number of employees**

During the year the average number of employees was 12 (2019: 10).



