

**REGISTERED NUMBER: 09417732 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 March 2018**

**for**

**A H Caldicott & Sons Ltd**

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for the Year Ended 31 March 2018**

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**A H Caldicott & Sons Ltd**  
**Company Information**  
**for the Year Ended 31 March 2018**

**DIRECTORS:**

L S Caldicott  
K A Caldicott  
G J Caldicott

**REGISTERED OFFICE:**

15 Market Street  
Tenbury Wells  
Worcestershire  
WR15 8BH

**REGISTERED NUMBER:**

09417732 (England and Wales)

**ACCOUNTANTS:**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
Worcestershire  
WR15 8AE

**Balance Sheet**  
**31 March 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		24,000		36,000
Tangible assets	5		<u>40,829</u>		<u>16,732</u>
			64,829		52,732
<b>CURRENT ASSETS</b>					
Stocks	6	173,968		171,871	
Debtors	7	137,557		72,738	
Cash at bank and in hand		<u>83,687</u>		<u>109,647</u>	
		395,212		354,256	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>324,210</u>		<u>313,072</u>	
<b>NET CURRENT ASSETS</b>			<u>71,002</u>		<u>41,184</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>135,831</u>		<u>93,916</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		90		90
Retained earnings			<u>135,741</u>		<u>93,826</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>135,831</u>		<u>93,916</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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
- (b) 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 17 September 2018 and were signed on its behalf by:

G J Caldicott - Director

L S Caldicott - Director

K A Caldicott - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2018**

**1. STATUTORY INFORMATION**

A H Caldicott & 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% 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.

**Hire purchase and leasing commitments**

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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 20 (2017 - 17 ) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2017 and 31 March 2018	<u>60,000</u>
<b>AMORTISATION</b>	
At 1 April 2017	24,000
Amortisation for year	<u>12,000</u>
At 31 March 2018	<u>36,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>24,000</u>
At 31 March 2017	<u>36,000</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2017	4,086	3,399	20,376	27,861
Additions	<u>3,317</u>	-	<u>34,100</u>	<u>37,417</u>
At 31 March 2018	<u>7,403</u>	<u>3,399</u>	<u>54,476</u>	<u>65,278</u>
<b>DEPRECIATION</b>				
At 1 April 2017	1,372	1,157	8,600	11,129
Charge for year	<u>1,510</u>	<u>340</u>	<u>11,470</u>	<u>13,320</u>
At 31 March 2018	<u>2,882</u>	<u>1,497</u>	<u>20,070</u>	<u>24,449</u>
<b>NET BOOK VALUE</b>				
At 31 March 2018	<u>4,521</u>	<u>1,902</u>	<u>34,406</u>	<u>40,829</u>
At 31 March 2017	<u>2,714</u>	<u>2,242</u>	<u>11,776</u>	<u>16,732</u>

6. **STOCKS**

	2018 £	2017 £
Stocks & WIP	<u>173,968</u>	<u>171,871</u>

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

	2018 £	2017 £
Trade debtors	110,562	47,125
Prepayments	<u>26,995</u>	<u>25,613</u>
	<u>137,557</u>	<u>72,738</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

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

	2018	2017
	£	£
Bank loans and overdrafts	41,762	18,799
Trade creditors	109,840	67,299
Tax	28,920	45,972
Social security and other taxes	3,871	3,843
VAT	5,601	10,688
Other creditors	919	1,288
Directors' current accounts	128,625	161,055
Accrued expenses	4,672	4,128
	<u>324,210</u>	<u>313,072</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2018	2017
Number:	Class:	Nominal value:	£	£
90	Ordinary	£1	<u>90</u>	<u>90</u>

10. **OTHER FINANCIAL COMMITMENTS**

The Company had total financial commitments at the Balance Sheet date of £25,000 (2017 £37,000)

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.