

Registered number  
06726101

GRAHAM THOMAS UK LTD

Filleted Accounts

31 October 2023

**GRAHAM THOMAS UK LTD****Registered number:** 06726101**Balance Sheet****as at 31 October 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	94,181	79,315
Investments	4	337,892	337,892
		<u>432,073</u>	<u>417,207</u>
<b>Current assets</b>			
Stocks		342,200	304,500
Debtors	5	14,462	38,758
Cash at bank and in hand		671,773	694,781
		<u>1,028,435</u>	<u>1,038,039</u>
<b>Creditors: amounts falling due within one year</b>	6	(37,498)	(8,753)
<b>Net current assets</b>		<u>990,937</u>	<u>1,029,286</u>
<b>Net assets</b>		<u>1,423,010</u>	<u>1,446,493</u>
<b>Capital and reserves</b>			
Called up share capital		50	50
Profit and loss account		1,422,960	1,446,443
<b>Shareholders' funds</b>		<u>1,423,010</u>	<u>1,446,493</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

GRAHAM THOMAS

Director

Approved by the board on 29 November 2023

# **GRAHAM THOMAS UK LTD**

## **Notes to the Accounts**

**for the year ended 31 October 2023**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 10 years
Fixtures, fittings, tools and equipment	over 10 years

#### ***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

#### ***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any

transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### **Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## **2 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>11</u>	<u>11</u>

## **3 Tangible fixed assets**

	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 November 2022	49,195	132,763	181,958
Additions	37,712	-	37,712
Disposals	-	(14,000)	(14,000)
At 31 October 2023	<u>86,907</u>	<u>118,763</u>	<u>205,670</u>
<b>Depreciation</b>			
At 1 November 2022	31,259	71,384	102,643
Charge for the year	8,691	11,806	20,497
On disposals	-	(11,651)	(11,651)
At 31 October 2023	<u>39,950</u>	<u>71,539</u>	<u>111,489</u>
<b>Net book value</b>			
At 31 October 2023	<u>46,957</u>	<u>47,224</u>	<u>94,181</u>
At 31 October 2022	<u>17,936</u>	<u>61,379</u>	<u>79,315</u>

## **4 Investments**

	<b>Other investments</b>
	<b>£</b>
<b>Cost</b>	

At 1 November 2022 337,892

At 31 October 2023 337,892

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	14,462	38,758
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,812	19,738
Taxation and social security costs	903	(1,303)
Other creditors	23,783	(9,682)
	37,498	8,753

## 7 Pension commitments

The company operates a Workplace pension scheme through NEST and all staff are enrolled, if they are eligible or entitled.

## 8 Controlling party

The company is under the control of the Director and his Spouse by virtue of them owning the fully issued share capital.

## 9 Other information

GRAHAM THOMAS UK LTD is a private company limited by shares and incorporated in England. Its registered office is:

UNIT 1-3

HOOTEN LOGISTICS PARK

HOOTEN ROAD

ELLESMERE PORT

CH66 7NA

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