

Registered number
06726101

GRAHAM THOMAS UK LTD

Filleted Accounts

31 October 2021

GRAHAM THOMAS UK LTD**Registered number:** 06726101**Balance Sheet****as at 31 October 2021**

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	3	71,507	101,895
Investments	4	337,892	337,892
		<u>409,399</u>	<u>439,787</u>
Current assets			
Stocks		150,200	122,500
Debtors	5	79,658	34,611
Cash at bank and in hand		975,472	983,778
		<u>1,205,330</u>	<u>1,140,889</u>
Creditors: amounts falling due within one year	6	(62,548)	(108,146)
Net current assets		<u>1,142,782</u>	<u>1,032,743</u>
Net assets		<u>1,552,181</u>	<u>1,472,530</u>
Capital and reserves			
Called up share capital		50	50
Profit and loss account		1,552,131	1,472,480
Shareholders' funds		<u>1,552,181</u>	<u>1,472,530</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 7 February 2022

GRAHAM THOMAS UK LTD

Notes to the Accounts

for the year ended 31 October 2021

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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 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	2021	2020
	Number	Number
Average number of persons employed by the company	<u>10</u>	<u>13</u>

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 November 2020	33,306	180,893	214,199
Additions	9,216	2,000	11,216
Disposals	-	(71,130)	(71,130)
At 31 October 2021	<u>42,522</u>	<u>111,763</u>	<u>154,285</u>
Depreciation			
At 1 November 2020	22,088	90,216	112,304
Charge for the year	4,252	13,831	18,083
On disposals	-	(47,609)	(47,609)
At 31 October 2021	<u>26,340</u>	<u>56,438</u>	<u>82,778</u>
Net book value			
At 31 October 2021	<u>16,182</u>	<u>55,325</u>	<u>71,507</u>
At 31 October 2020	<u>11,218</u>	<u>90,677</u>	<u>101,895</u>

4 Investments

	Other investments
	£
Cost	
At 1 November 2020	337,892

At 31 October 2021

337,892

5 Debtors

2021

2020

£

£

Trade debtors

16,019

10,237

Other debtors

63,639

24,374

79,658

34,611

6 Creditors: amounts falling due within one year

2021

2020

£

£

Trade creditors

-

8,121

Taxation and social security costs

58,400

90,265

Other creditors

4,148

9,760

62,548

108,146

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 by virtue of him owning all the 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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