REGISTERED NUMBER: 01243131 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

FOR

KNOX & SON LIMITED

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FOR THE YEAR ENDED 30TH SEPTEMBER 2022

COMPANY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

DIRECTORS:	Mrs S E Greenwood A Greenwood Mrs R Aitken
REGISTERED OFFICE:	43-45 Orford Road Warrington Cheshire WA1 3TD
REGISTERED NUMBER:	01243131 (England and Wales)
ACCOUNTANTS:	Hunter Healey Limited Abacus House 450 Warrington Road Culcheth Warrington Cheshire WA3 5QX

BALANCE SHEET
30TH SEPTEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		**744,941**		826,148
			744,941		826,148
CURRENT ASSETS					
Stocks		**11,646**		10,242	
Debtors	6	**27,823**		33,255	
Cash at bank and in hand		**1,175,647**		1,069,401	
		1,215,116		1,112,898	
CREDITORS					
Amounts falling due within one year	7	**184,912**		332,441	
NET CURRENT ASSETS			**1,030,204**		780,457
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,775,145**		1,606,605
PROVISIONS FOR LIABILITIES			**39,323**		54,297
NET ASSETS			**1,735,822**		1,552,308
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**1,735,722**		1,552,208
SHAREHOLDERS' FUNDS			**1,735,822**		1,552,308

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2022 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
(b) 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30TH SEPTEMBER 2022

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

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 and authorised for issue on 12th June 2023 and were signed on its behalf by:

Mrs S E Greenwood - Director

1. STATUTORY INFORMATION

Knox & Son 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. ACCOUNTING POLICIES

Basis of preparing the financial statements
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. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents invoiced provision of services. The activity of the company is exempt from value added tax.

Goodwill
Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It has now been fully amortised.

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	- 25% on reducing balance
Fixtures and fittings	- 15% 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.

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2. **ACCOUNTING POLICIES - continued**

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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 (2021 - 16) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1st October 2021	
and 30th September 2022	**3,000**
AMORTISATION	
At 1st October 2021	
and 30th September 2022	**3,000**
NET BOOK VALUE	
At 30th September 2022	-
At 30th September 2021	-

continued...

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st October 2021	**500,442**	**181,893**	**29,397**	**578,605**	**1,290,337**
Additions	**-**	**-**	**548**	**-**	**548**
At 30th September 2022	**500,442**	**181,893**	**29,945**	**578,605**	**1,290,885**
DEPRECIATION					
At 1st October 2021	**-**	**164,575**	**27,717**	**271,897**	**464,189**
Charge for year	**-**	**4,490**	**252**	**77,013**	**81,755**
At 30th September 2022	**-**	**169,065**	**27,969**	**348,910**	**545,944**
NET BOOK VALUE					
At 30th September 2022	**500,442**	**12,828**	**1,976**	**229,695**	**744,941**
At 30th September 2021	500,442	17,318	1,680	306,708	826,148

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	**25,912**	31,669
Prepayments	**1,911**	1,586
	27,823	33,255

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	**16,862**	194,964
Tax	**86,358**	45,819
Social security and other taxes	**5,847**	12,230
Directors' current accounts	**40,592**	42,200
Accrued expenses	**35,253**	37,228
	184,912	332,441

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF KNOX & SON LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Knox & Son Limited for the year ended 30th September 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Knox & Son Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Knox & Son Limited and state those matters that we have agreed to state to the Board of Directors of Knox & Son Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Knox & Son Limited and its Board of Directors, as a body, for our work or for this report.

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

Hunter Healey Limited
Abacus House
450 Warrington Road
Culcheth
Warrington
Cheshire
WA3 5QX

Date: ....