

Company registration number 00545708 (England and Wales)

H.M. TICKLER LIMITED

Unaudited Financial Statements

For The Year Ended 31 March 2024

Pages For Filing With Registrar

H.M. Tickler Limited

Contents

	Page
Accountants' report	I
Balance sheet	2
Notes to the financial statements	3 - 5

H.M. Tickler Limited

Accountants' Report To The Board Of Directors On The Preparation Of The Unaudited Statutory Financial Statements Of H.M. Tickler Limited For The Year Ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of H.M. Tickler Limited for the year ended 31 March 2024 which comprise, the 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 at <https://www.icaew.com/regulation>.

This report is made solely to the board of directors of H.M. Tickler Limited, as a body, in accordance with the terms of our engagement letter dated 12 February 2019. Our work has been undertaken solely to prepare for your approval the financial statements of H.M. Tickler Limited and state those matters that we have agreed to state to the board of directors of H.M. Tickler Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than H.M. Tickler Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that H.M. Tickler 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 H.M. Tickler Limited. You consider that H.M. Tickler 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 H.M. Tickler 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.

Chavereys Limited

23 December 2024

Chartered Accountants

The Goods Shed
Jubilee Way
Faversham
Kent
England
ME13 8GD

H.M. Tickler Limited

Balance Sheet

As At 31 March 2024

	Notes	£	2024 £	£	2023 £
Current assets					
Debtors	3	9,485		8,235	
Creditors: amounts falling due within one year	4	(1,000)		-	
Net current assets			8,485		8,235
Capital and reserves					
Called up share capital			8,632		8,632
Capital redemption reserve			2,368		2,368
Profit and loss reserves			(2,515)		(2,765)
Total equity			8,485		8,235

For the financial year ended 31 March 2024 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 of its financial statements for the year in question in accordance with section 476.

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

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

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 23 December 2024 and are signed on its behalf by:

G J P Eckley
Director

Company registration number 00545708 (England and Wales)

H.M. Tickler Limited

Notes To The Financial Statements

For The Year Ended 31 March 2024

I Accounting policies

Company information

H.M. Tickler Limited is a private company limited by shares incorporated in England and Wales. The registered office is Chavereys Limited, The Goods Shed, Jubilee Way, Faversham, Kent, England, ME13 8GD.

I.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

I.2 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

I.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

H.M. Tickler Limited

Notes To The Financial Statements (Continued)

For The Year Ended 31 March 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.5 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	4	4

3 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Amounts owed by group undertakings	9,203	7,953
Other debtors	282	282
	9,485	8,235

H.M. Tickler Limited

Notes To The Financial Statements (Continued) For The Year Ended 31 March 2024

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	1,000	-
	<u> </u>	<u> </u>

5 Parent company

The company's immediate parent is J J W Eckley and Sons Limited. The group qualifies as small and is therefore exempt from the requirement to produce consolidated accounts.

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.