

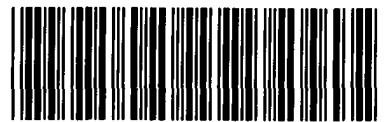
AMENDED

Unaudited Financial Statements for the Year Ended 30 September 2024

for

C P Holland & Sons Limited

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for the Year Ended 30 September 2024

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C P Holland & Sons Limited

Company Information
for the Year Ended 30 September 2024

AMENDED

DIRECTORS:

Mrs M Holland
C Holland

SECRETARY:

REGISTERED OFFICE:

2a Woodman Works
South Lane
Elland
West Yorkshire
HX5 0PA

REGISTERED NUMBER:

04536708 (England and Wales)

ACCOUNTANTS:

Sudworth Accountancy Services Ltd
48 Station Road
Holywell Green
Halifax
West Yorkshire
HX4 9AW

Balance Sheet
30 September 2024

AMENDED

	Notes	30.9.24	30.9.23
		£	£
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	7,449	9,714
		<u>7,449</u>	<u>9,714</u>
CURRENT ASSETS			
Debtors	6	186,726	192,389
Cash at bank and in hand		7,311	21,604
		<u>194,037</u>	<u>213,993</u>
CREDITORS			
Amounts falling due within one year	7	123,128	141,495
NET CURRENT ASSETS		<u>70,909</u>	<u>72,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>78,358</u></u>	<u><u>82,212</u></u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		78,356	82,210
		<u>78,358</u>	<u>82,212</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

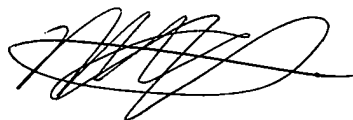
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of 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 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 22 December 2025 and were signed on its behalf by:

Mrs M Holland - Director



The notes form part of these financial statements

AMENDED

1. **STATUTORY INFORMATION**

C P Holland & Sons 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 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 0, is being amortised evenly over its estimated useful life of nil 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 etc - 25% on reducing balance and 20% on reducing balance

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.

AMENDED**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2023 - 4).

4. INTANGIBLE FIXED ASSETS**COST**

At 1 October 2023
and 30 September 2024

Goodwill
£

60,000

AMORTISATION

At 1 October 2023
and 30 September 2024

60,000

NET BOOK VALUE

At 30 September 2024

-

At 30 September 2023

-

5. TANGIBLE FIXED ASSETS**COST**

At 1 October 2023
and 30 September 2024

Plant and
machinery
£

Fixtures
and
fittings
£

Motor
vehicles
£

Totals
£

18,209

4,362

18,629

41,200

DEPRECIATION

At 1 October 2023
Charge for year

16,795
283

2,505
371

12,186
1,611

31,486
2,265

At 30 September 2024

17,078

2,876

13,797

33,751

NET BOOK VALUE

At 30 September 2024

1,131

1,486

4,832

7,449

At 30 September 2023

1,414

1,857

6,443

9,714

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors

30.9.24
£
186,726

30.9.23
£
192,389

AMENDED**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.24	30.9.23
	£	£
Bank loans and overdrafts	-	59
Trade creditors	90,519	84,788
Tax	683	13,875
Social security and other taxes	432	432
VAT	29,421	30,474
Directors' current accounts	423	1,367
Accrued expenses	1,650	10,500
	<u>123,128</u>	<u>141,495</u>

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 September 2024 and 30 September 2023:

	30.9.24	30.9.23
	£	£
Mrs M Holland		
Balance outstanding at start of year	(683)	9,971
Amounts advanced	2,721	3,316
Amounts repaid	(2,250)	(13,970)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(212)</u>	<u>(683)</u>
C Holland		
Balance outstanding at start of year	(683)	9,971
Amounts advanced	2,721	3,316
Amounts repaid	(2,250)	(13,970)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(212)</u>	<u>(683)</u>