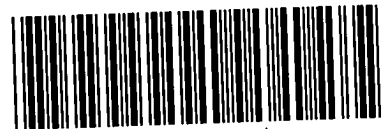


Company Registration No. 02567811 (England and Wales)

A RAYMOND LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018
PAGES FOR FILING WITH REGISTRAR

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A RAYMOND LIMITED

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A RAYMOND LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2018

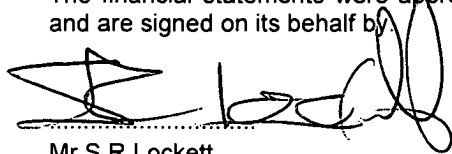
	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	3		67,528		57,317
Current assets					
Debtors	4	222,911		190,978	
Cash at bank and in hand		442,531		369,334	
		665,442		560,312	
Creditors: amounts falling due within one year	5	(139,363)		(118,196)	
Net current assets			526,079		442,116
Total assets less current liabilities			593,607		499,433
Capital and reserves					
Called up share capital			130,000		130,000
Profit and loss reserves			463,607		369,433
Total equity			593,607		499,433

The directors of the company have elected not to include a copy of the profit and loss account within the 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 financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by

16th July 2019



Mr S R Lockett
Director



Mr A Raymond
Director

Company Registration No. 02567811

A RAYMOND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

Company information

A Raymond Limited is a private company limited by shares incorporated in England and Wales. The registered office is Mill Court Oast, Mill Street, East Malling, Kent, ME19 6BU.

1.1 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.

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

1.2 Turnover

Turnover is measured at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT.

Turnover from consultancy services is recognised on completion of the service and turnover from recharged expenses is recognised in the period in which the costs are incurred.

1.3 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation.

Depreciation is recognised so as to write off the cost of assets over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
Motor vehicles	25% or 33% Reducing balance

1.4 Financial instruments

The company has elected to apply the recognition and measurement 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and loans from fellow group companies, are recognised at transaction price.

1.5 Taxation

The tax expense represents the sum of the tax currently payable or receivable and deferred tax.

A RAYMOND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

Current tax

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

1.9 Transfer pricing

The pricing of transactions between group companies, such as consultancy services provided and commission sales, is determined on the basis of market conditions.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 8 (2017 - 10).

A RAYMOND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2018	157,791
Additions	50,661
Disposals	(47,970)
At 31 December 2018	160,482
Depreciation and impairment	
At 1 January 2018	100,474
Depreciation charged in the year	25,647
Eliminated in respect of disposals	(33,167)
At 31 December 2018	92,954
Carrying amount	
At 31 December 2018	67,528
At 31 December 2017	57,317

4 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	133,619	70,595
Amounts due from group undertakings	56,169	67,872
Other debtors	20,041	37,481
	209,829	175,948
Deferred tax asset	13,082	15,030
	222,911	190,978

Other debtors includes an amount of £162 (2017 - £980) due to the company from Mr S R Lockett, a director.

A RAYMOND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

5 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	3,765	3,188
Amounts owed to group undertakings	59,694	8,884
Taxation and social security	46,870	47,698
Other creditors	29,034	58,426
	<u>139,363</u>	<u>118,196</u>

6 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.
The senior statutory auditor was Andrew Perkins ACA FCCA.
The auditor was Dendy Neville Limited.

7 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2018 £	2017 £
	<u>19,022</u>	<u>55,329</u>

8 Directors' transactions

During the year, advances of £597 (2017 - £980) were made to Mr S Lockett, a director, and repayments of £1,415 (2017 - £1,115) were made during the year. The amounts are repayable on demand and no interest is charged on outstanding balances.

9 Parent company

The smallest group in which the results of the company are consolidated is that of which A Raymond et Cie SCS is the parent company. The consolidated financial statements of A Raymond et Cie SCS can be obtained from The Secretary, A Raymond et Cie SCS, 113 cours Berriat, BP 157, 38019 Grenoble, France.