REGISTERED NUMBER: 02950443

Unaudited Financial Statements for the Year Ended 31 July 2018

for

Lister International Limited

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for the Year Ended 31 July 2018

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Company Information
for the Year Ended 31 July 2018

DIRECTORS:	R W Lister Mrs L Lister J E Lister
SECRETARY:	Mrs L Lister
REGISTERED OFFICE:	The Archive Centre Honeywood Road Whitfield Dover CT16 3EH
REGISTERED NUMBER:	02950443
ACCOUNTANTS:	Susan King FCA Chartered Accountant 115 London Road Temple Ewell Dover Kent CT16 3BY

Balance Sheet
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Tangible assets	4		546,493		351,359
CURRENT ASSETS					
Debtors	5	827,781		633,843	
Cash at bank		213,098		237,798	
		1,040,879		871,641	
CREDITORS					
Amounts falling due within one year	6	701,521		554,462	
NET CURRENT ASSETS			339,358		317,179
TOTAL ASSETS LESS CURRENT LIABILITIES			885,851		668,538
PROVISIONS FOR LIABILITIES			91,541		62,840
NET ASSETS			794,310		605,698
CAPITAL AND RESERVES					
Called up share capital	7		1,000		1,000
Retained earnings	8		793,310		604,698
SHAREHOLDERS' FUNDS			794,310		605,698

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 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
31 July 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 10 October 2018 and were signed on its behalf by:

R W Lister - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Lister International Limited is a private company, limited by shares , registered in Not specified/Other. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

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	- 10% on cost
Fixtures and fittings	- 10% on cost

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.

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2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2017 - 6) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 August 2017	1,394,716	40,670	1,435,386
Additions	257,335	943	258,278
At 31 July 2018	1,652,051	41,613	1,693,664
DEPRECIATION			
At 1 August 2017	1,048,361	35,666	1,084,027
Charge for year	61,846	1,298	63,144
At 31 July 2018	1,110,207	36,964	1,147,171
NET BOOK VALUE			
At 31 July 2018	541,844	4,649	546,493
At 31 July 2017	346,355	5,004	351,359

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18 £	31.7.17 £
Trade debtors	795,341	632,258
Other debtors	766	765
Prepayments	31,674	820
	827,781	633,843

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade creditors	622,910	497,718
Tax	20,649	4,011
Social security and other taxes	5,333	3,885
VAT	49,413	46,424
Other creditors	70	70
Accrued expenses	3,146	2,354
	701,521	554,462

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.18	31.7.17
			£	£
1,000	Ordinary	£1	1,000	1,000

8. RESERVES

	Retained earnings
	£
At 1 August 2017	604,698
Profit for the year	208,095
Dividends	(19,483)
At 31 July 2018	793,310

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is The directors.

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.