

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
W C DAWSON & SON (HOLDINGS) LIMITED**

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for the Year Ended 30 September 2024**

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W C DAWSON & SON (HOLDINGS) LIMITED

**COMPANY INFORMATION
for the Year Ended 30 September 2024**

DIRECTORS:

R R Wood
R P Grainger

SECRETARY:

R R Wood

REGISTERED OFFICE:

18-20 Stamford Street
Stalybridge
Cheshire
SK15 1JZ

REGISTERED NUMBER:

04519586 (England and Wales)

ACCOUNTANTS:

Moss & Williamson Limited
Chartered Accountants
Booth Street Chambers
Ashton-under-Lyne
Lancashire
OL6 7LQ

BANKERS:

National Westminster Bank plc
20 Melbourne Street
Stalybridge
Cheshire
SK15 2JQ

ABRIDGED BALANCE SHEET
30 September 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	47,386	48,440
Investment property	5	<u>1,425,000</u>	<u>759,813</u>
		1,472,386	808,253
CURRENT ASSETS			
Debtors		53,449	41,000
Cash at bank		<u>410,272</u>	<u>489,997</u>
		463,721	530,997
CREDITORS			
Amounts falling due within one year		<u>27,725</u>	<u>21,203</u>
NET CURRENT ASSETS		435,996	509,794
TOTAL ASSETS LESS CURRENT LIABILITIES		1,908,382	1,318,047
PROVISIONS FOR LIABILITIES		<u>257,917</u>	<u>9,596</u>
NET ASSETS		<u>1,650,465</u>	<u>1,308,451</u>
CAPITAL AND RESERVES			
Called up share capital		1,002	1,002
Fair value reserve	6	773,755	289,192
Retained earnings		<u>875,708</u>	<u>1,018,257</u>
SHAREHOLDERS' FUNDS		<u>1,650,465</u>	<u>1,308,451</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 notes form part of these financial statements

ABRIDGED BALANCE SHEET - continued
30 September 2024

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 September 2024 in accordance with Section 444(2A) of the Companies Act 2006.

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 27 June 2025 and were signed on its behalf by:

R P Grainger - Director

R R Wood - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2024**

1. STATUTORY INFORMATION

W C Dawson & Son (Holdings) 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 as modified by the revaluation of certain assets.

Turnover

Turnover represents rents and management charges, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings - 2% on cost

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Investment properties

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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.

3. EMPLOYEES AND DIRECTORS

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2024**

4. TANGIBLE FIXED ASSETS

**Totals
£**

COST

At 1 October 2023
and 30 September 2024

70,573

DEPRECIATION

At 1 October 2023

22,133

Charge for year

1,054

At 30 September 2024

23,187

NET BOOK VALUE

At 30 September 2024

47,386

At 30 September 2023

48,440

5. INVESTMENT PROPERTY

**Total
£**

FAIR VALUE

At 1 October 2023

759,813

Revaluations

665,187

At 30 September 2024

1,425,000

NET BOOK VALUE

At 30 September 2024

1,425,000

At 30 September 2023

759,813

Fair value at 30 September 2024 is represented by:

Valuation in 2024

**£
1,425,000**

If investment properties had not been revalued they would have been included at the following historical cost:

	2024 £	2023 £
Cost	<u>393,328</u>	<u>393,328</u>

Investment properties were valued on an open market basis on 30 September 2024 by professional valuers .

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2024**

6. RESERVES

	Fair value reserve £
At 1 October 2023	289,192
Investment property revaluation	<u>484,563</u>
At 30 September 2024	<u><u>773,755</u></u>