

**A.J. NUTTALL LIMITED**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2021**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**A.J. NUTTALL LIMITED**  
**Company Information**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**DIRECTORS:** Ms V R Nuttall  
Mr A J Nuttall

**SECRETARY:** Ms V R Nuttall

**REGISTERED OFFICE:** 603 Market Steet  
Whitworth  
Rochdale  
Lancashire  
OL12 8QS

**REGISTERED NUMBER:** 02975824 (England and Wales)

**ACCOUNTANTS:** SCCA Limited T/a Stafford & Co  
Chartered Accountants  
3 The Studios  
320 Chorley Old Road  
Bolton  
Lancashire  
BL1 4JU

**A.J. NUTTALL LIMITED (REGISTERED NUMBER: 02975824)**

**Balance Sheet  
31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		2,853		2,212
Investments	6		<u>20,167</u>		<u>15,983</u>
			23,020		18,195
<b>CURRENT ASSETS</b>					
Stocks		32,650		28,768	
Debtors	7	168,622		195,163	
Cash at bank and in hand		<u>173,620</u>		<u>190,794</u>	
		374,892		414,725	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>172,579</u>		<u>187,921</u>	
<b>NET CURRENT ASSETS</b>			<u>202,313</u>		<u>226,804</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			225,333		244,999
<b>PROVISIONS FOR LIABILITIES</b>			4		603
<b>NET ASSETS</b>			<u>225,329</u>		<u>244,396</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			75		75
Share premium			209,900		209,900
Capital redemption reserve			25		25
Retained earnings			<u>15,329</u>		<u>34,396</u>
			<u>225,329</u>		<u>244,396</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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.

**Balance Sheet - continued**  
**31 DECEMBER 2021**

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 26 September 2022 and were signed on its behalf by:

Mr A J Nuttall - Director

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. STATUTORY INFORMATION**

A.J. Nuttall 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 the business, has been fully amortised over its estimated useful life.

**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% straight line

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**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.

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2020 - 8 ) .

4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 January 2021  
and 31 December 2021

400,000

**AMORTISATION**

At 1 January 2021  
and 31 December 2021

400,000

**NET BOOK VALUE**

At 31 December 2021

-

At 31 December 2020

-

5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

**COST**

At 1 January 2021

43,414

Additions

2,181

At 31 December 2021

45,595

**DEPRECIATION**

At 1 January 2021

41,202

Charge for year

1,540

At 31 December 2021

42,742

**NET BOOK VALUE**

At 31 December 2021

2,853

At 31 December 2020

2,212

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 6. FIXED ASSET INVESTMENTS

	Other investments £
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	<u>11,808</u>
<b>PROVISIONS</b>	
At 1 January 2021	(4,175)
Provision for year	<u>(4,184)</u>
At 31 December 2021	<u>(8,359)</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>20,167</u>
At 31 December 2020	<u>15,983</u>

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	62,338	76,200
Amounts owed by group undertakings	8,358	-
Other debtors	<u>97,926</u>	<u>118,963</u>
	<u>168,622</u>	<u>195,163</u>

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	135,274	124,583
Taxation and social security	12,278	19,023
Other creditors	<u>25,027</u>	<u>44,315</u>
	<u>172,579</u>	<u>187,921</u>

## 9. DIRECTORS LOAN ACCOUNT

The following advances and credits to a director subsisted during the years ended 31 December 2021 and 31 December 2020:

	2021 £	2020 £
<b>Mr A J Nuttall</b>		
Balance outstanding at start of year	38,608	49,875
Amounts advanced	90,164	65,848
Amounts repaid	(87,913)	(77,115)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>40,859</u>	<u>38,608</u>



**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party of the company are the directors by virtue of having 100% shareholding in the company.

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.