

HJ Lutton Limited
Registration number : 11491404
Annual Report and Unaudited Financial Statements
for the period from 31 July 2018 to 31 August 2019

McParland Williams Limited
13 Liverpool Road North
Maghull
Merseyside
L31 2HB

HJ Lutton Limited

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HJ Lutton Limited

Company Information

Director	Mr Samuel James Lutton
Registered office	The Old Dairy Ashton Hall Kelsall Road Ashton Chester CH3 8BH
Accountants	McParland Williams Limited 13 Liverpool Road North Maghull Merseyside L31 2HB

HJ Lutton Limited
(Registration number: 11491404)
Balance Sheet as at 31 August 2019

	Note	2019 £
Current assets		
Cash at bank and in hand		63,488
Creditors: Amounts falling due within one year	<u>4</u>	<u>(12,991)</u>
Net assets		<u><u>50,497</u></u>
Capital and reserves		
Called up share capital		2
Profit and loss account		<u>50,495</u>
Total equity		<u><u>50,497</u></u>

For the financial period ending 31 August 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 10 February 2020

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Mr Samuel James Lutton
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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HJ Lutton Limited

Notes to the Financial Statements for the period from 31 July 2018 to 31 August 2019

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

The Old Dairy
Ashton Hall
Kelsall Road
Ashton
Chester
CH3 8BH

These financial statements were authorised for issue by the director on 10 February 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

HJ Lutton Limited

Notes to the Financial Statements for the period from 31 July 2018 to 31 August 2019

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Taxation

Tax charged/(credited) in the income statement

31 July 2018 to
31 August 2019
£

Current taxation

UK corporation tax

11,873

4 Creditors

Creditors: amounts falling due within one year

2019
£

Due within one year

Taxation and social security

11,873

Accruals and deferred income

600

Other creditors

518

12,991

5 Share capital

Allotted, called up and fully paid shares

2019

No.

£

Ordinary share of £1 each

2

2