

**Report of the Director and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022  
for  
K Pougher Legal Limited**

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for the Year Ended 31 March 2022**

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**K Pougher Legal Limited**

**Company Information  
for the Year Ended 31 March 2022**

**DIRECTOR:** Mrs K E Pougher

**REGISTERED OFFICE:** 63 Broad Green  
Wellingborough  
Northamptonshire  
NN8 4LQ

**REGISTERED NUMBER:** 11614358 (England and Wales)

**ACCOUNTANTS:** Clifford Roberts  
63 Broad Green  
Wellingborough  
Northamptonshire  
NN8 4LQ

**K Pougher Legal Limited (Registered number: 11614358)**

**Report of the Director  
for the Year Ended 31 March 2022**

The director presents her report with the financial statements of the company for the year ended 31 March 2022.

**DIRECTOR**

Mrs K E Pougher held office during the whole of the period from 1 April 2021 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

Mrs K E Pougher - Director

21 December 2022

**Statement of Income and Retained Earnings  
for the Year Ended 31 March 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>		<b>68,478</b>	55,108
Administrative expenses		<u>35,704</u>	<u>33,692</u>
<b>OPERATING PROFIT</b>	4	<b>32,774</b>	21,416
Interest receivable and similar income		<u>6</u>	<u>1</u>
		<b>32,780</b>	21,417
Interest payable and similar expenses		<u>50</u>	<u>-</u>
<b>PROFIT BEFORE TAXATION</b>		<b>32,730</b>	21,417
Tax on profit		<u>6,198</u>	<u>4,194</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<b>26,532</b>	17,223
Retained earnings at beginning of year		<b>15,814</b>	3,091
Dividends		<b>(22,770)</b>	(4,500)
<b>RETAINED EARNINGS AT END OF YEAR</b>		<u><b>19,576</b></u>	<u>15,814</u>

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		748		675
<b>CURRENT ASSETS</b>					
Debtors	6	21,513		2,178	
Cash at bank		<u>24,162</u>		<u>37,608</u>	
		45,675		39,786	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>17,761</u>		<u>11,977</u>	
<b>NET CURRENT ASSETS</b>			<u>27,914</u>		<u>27,809</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			28,662		28,484
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(8,898)		(12,500)
<b>PROVISIONS FOR LIABILITIES</b>			(187)		(169)
<b>NET ASSETS</b>			<u>19,577</u>		<u>15,815</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		1		1
Retained earnings			<u>19,576</u>		<u>15,814</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>19,577</u>		<u>15,815</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

**Balance Sheet - continued**  
**31 March 2022**

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

The financial statements were approved by the director and authorised for issue on 21 December 2022 and were signed by:

Mrs K E Pougher - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

K Pougher Legal 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.

**Revenue**

Turnover represents net invoices sale of goods and services, 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.

Plant and machinery etc - 33% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 1 (2021 - 1) .



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

4. OPERATING PROFIT

The operating profit is stated after charging:

	2022	2021
	£	£
Depreciation - owned assets	<u>368</u>	<u>333</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2021	1,285
Additions	<u>441</u>
At 31 March 2022	<u>1,726</u>
<b>DEPRECIATION</b>	
At 1 April 2021	610
Charge for year	<u>368</u>
At 31 March 2022	<u>978</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>748</u>
At 31 March 2021	<u>675</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	<u>21,513</u>	<u>2,178</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	2,542	-
Trade creditors	1,836	135
Taxation and social security	8,260	9,734
Other creditors	<u>5,123</u>	<u>2,108</u>
	<u>17,761</u>	<u>11,977</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	<u>8,898</u>	<u>12,500</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.