

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**NSM Special Products LLP**

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for the Year Ended 31 March 2022**

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**NSM Special Products LLP**

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

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**DESIGNATED MEMBERS:** N.B. Shakespeare LLP  
NSM Special Products UK Limited  
S.T. Middleton LLP

**REGISTERED OFFICE:** 87 Haltwhistle Road  
S Woodham Ferrers  
Essex  
CM3 5ZA

**REGISTERED NUMBER:** OC383498 (England and Wales)

**ACCOUNTANTS:** APT  
44 The Pantiles  
Tunbridge Wells  
Kent  
TN2 5TN

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

	Notes	31.3.22 £	31.3.21 £
<b>CURRENT ASSETS</b>			
Debtors	5	34,202	26,003
Cash at bank		<u>4,931</u>	<u>15,035</u>
		39,133	41,038
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(230)</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>38,903</u>	<u>41,038</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>and</b>			
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>38,903</u>	<u>41,038</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		-	-
<b>MEMBERS' OTHER INTERESTS</b>			
Capital accounts		<u>38,903</u>	<u>41,038</u>
		<u>38,903</u>	<u>41,038</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Members' other interests		<u>38,903</u>	<u>41,038</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 March 2022.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

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

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

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 25 November 2022 and were signed by:

NSM Special Products UK Limited - Designated member

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

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**1. STATUTORY INFORMATION**

NSM Special Products LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General 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 requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

The functional and presentational currency of the LLP is pounds sterling. Monetary amounts in these financial statements are rounded to the nearest £1, except where otherwise indicated.

**Going concern**

After reviewing the LLP's forecasts and projections, the members have a reasonable expectation that the LLP has adequate resources to continue in operational existence for the foreseeable future. The LLP therefore continues to adopt the going concern basis in preparing its financial statements.

**Significant judgements and estimates**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**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 a business in 2013, is being amortised evenly over its estimated useful life of six years.

**Debtors and creditors receivable/payable in one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in administrative expenses.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was NIL (2021 - NIL).

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

## 4. INTANGIBLE FIXED ASSETS

Goodwill  
£

## COST

At 1 April 2021  
and 31 March 20222,500,000

## AMORTISATION

At 1 April 2021  
and 31 March 20222,500,000

## NET BOOK VALUE

At 31 March 2022

-

At 31 March 2021

-

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

31.3.22

31.3.21

£

£

Trade debtors

34,202

25,708

Other debtors

-29534,20226,003

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

31.3.22

31.3.21

£

£

Taxation and social security

230-

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.