

Dugdale Nutrition International Limited
Financial Statements
for the Year Ended 30 April 2022

Dugdale Nutrition International Limited (Registered number: 09044179)

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Dugdale Nutrition International Limited

Company Information

for the year ended 30 April 2022

DIRECTORS:

MR Dugdale
M Beech

REGISTERED OFFICE:

Bellman Mill
Salthill
Clitheroe
BB7 1QW

REGISTERED NUMBER:

09044179 (England and Wales)

AUDITORS:

McMillan & Co LLP
Chartered Accountants and
Statutory Auditor
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

Dugdale Nutrition International Limited (Registered number: 09044179)

Balance Sheet

30 April 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	4	224,196	218,313
Cash at bank		400	9,773
		224,596	228,086
CREDITORS			
Amounts falling due within one year	5	224,476	125,449
NET CURRENT ASSETS		120	102,637
TOTAL ASSETS LESS CURRENT LIABILITIES		120	102,637
CAPITAL AND RESERVES			
Called up share capital	6	120	120
Retained earnings		-	102,517
SHAREHOLDERS' FUNDS		120	102,637

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7 September 2022 and were signed on its behalf by:

MR Dugdale - Director

Dugdale Nutrition International Limited (Registered number: 09044179)

Notes to the Financial Statements for the year ended 30 April 2022

1. STATUTORY INFORMATION

Dugdale Nutrition International 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

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.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

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.

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.

Dugdale Nutrition International Limited (Registered number: 09044179)

Notes to the Financial Statements - continued for the year ended 30 April 2022

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - 4).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	202,734	170,453
Other debtors and prepayments	-	10,920
Vat account	21,462	36,940
	<u>224,196</u>	<u>218,313</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	10
Amounts owed to group undertakings	224,476	-
Corporation tax	-	89,257
Other creditors	-	36,182
	<u>224,476</u>	<u>125,449</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
60	A Ordinary	£1	60	60
60	C Ordinary	£1	60	60
			<u>120</u>	<u>120</u>

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Neil McMillan FCA (Senior Statutory Auditor)
for and on behalf of McMillan & Co LLP

8. RELATED PARTY DISCLOSURES

During the prior year B. Dugdale & Son Limited acquired the whole of the issued share capital of the company having previously owned half of the issued share capital and shortly after certain parts of the trade and assets were transferred to other undertakings in the group controlled by B. Dugdale & Son Limited.

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

In the opinion of the directors the company is controlled by the ultimate parent undertaking.

9. ULTIMATE CONTROLLING PARTY

In the opinion of the directors the ultimate controlling party is B.Dugdale & Son Limited.

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.