

REGISTERED NUMBER: 12171050 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
J RUTTER & SON LTD**

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for the Year Ended 31 August 2021

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J RUTTER & SON LTD
COMPANY INFORMATION
for the Year Ended 31 August 2021

DIRECTORS:

J S Rutter
Mrs M Rutter
C S Rutter

REGISTERED OFFICE:

The Clumps
Honington
SHIPSTON-ON-STOUR
Warwickshire
CV36 5DP

REGISTERED NUMBER:

12171050 (England and Wales)

ACCOUNTANTS:

Bernard Rogers & Co
Payton House
Guild Street
Stratford-upon-Avon
Warwickshire
CV37 6RP

STATEMENT OF FINANCIAL POSITION
31 August 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		588,210		551,584
CURRENT ASSETS					
Debtors	5	3,283		2,149	
Cash at bank		<u>669</u>		<u>110,237</u>	
		3,952		112,386	
CREDITORS					
Amounts falling due within one year	6	<u>398,203</u>		<u>447,583</u>	
NET CURRENT LIABILITIES			<u>(394,251)</u>		<u>(335,197)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			193,959		216,387
CREDITORS					
Amounts falling due after more than one year	7		<u>204,203</u>		<u>214,368</u>
NET (LIABILITIES)/ASSETS			<u>(10,244)</u>		<u>2,019</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(10,344)</u>		<u>1,919</u>
			<u>(10,244)</u>		<u>2,019</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

STATEMENT OF FINANCIAL POSITION - continued
31 August 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 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 25 April 2022 and were signed on its behalf by:

J S Rutter - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2021

1. STATUTORY INFORMATION

J Rutter & Son Ltd 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.

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 - 25% 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 statement of financial position date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 September 2020	550,000	2,112	552,112
Additions	-	49,364	49,364
At 31 August 2021	<u>550,000</u>	<u>51,476</u>	<u>601,476</u>
DEPRECIATION			
At 1 September 2020	-	528	528
Charge for year	-	12,738	12,738
At 31 August 2021	<u>-</u>	<u>13,266</u>	<u>13,266</u>
NET BOOK VALUE			
At 31 August 2021	<u>550,000</u>	<u>38,210</u>	<u>588,210</u>
At 31 August 2020	<u>550,000</u>	<u>1,584</u>	<u>551,584</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>3,283</u>	<u>2,149</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	-	79
Other creditors	<u>398,203</u>	<u>447,504</u>
	<u>398,203</u>	<u>447,583</u>

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

	2021 £	2020 £
Other creditors	<u>204,203</u>	<u>214,368</u>

8. SECURED DEBTS

Within other creditors is a mortgage which is secured on 55 acres of the farm.

9. RELATED PARTY DISCLOSURES

At the balance sheet date the company owed Mr J S Rutter £165,097 (2020 - £161,507).

Within other creditors is a loan from E H Spencer, a business in which Mr J S Rutter and Mrs M Rutter have an interest, of £205,000 (2020 - £275,000).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

10. ULTIMATE CONTROLLING PARTY

The company was under the control of Mr J S Rutter.

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.