

**T & J Photographic Limited**

**Unaudited Financial Statements for the Year Ended 30 April 2021**

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

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for the Year Ended 30 April 2021**

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**T & J Photographic Limited**  
**Company Information**  
**for the Year Ended 30 April 2021**

**Director:** Mr D R Thexton

**Secretary:** Mrs J Thexton

**Registered office:** 111 Ramsden Street  
Barrow in Furness  
Cumbria  
LA14 2BW

**Business address:** 15 Lesh Lane  
Barrow in Furness  
Cumbria  
LA13 9EA

**Registered number:** 04741381 (England and Wales)

**Accountants:** RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

**Chartered Certified Accountants' Report to the Director  
on the Unaudited Financial Statements of  
T & J Photographic Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of T & J Photographic Limited for the year ended 30 April 2021 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of T & J Photographic Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of T & J Photographic Limited and state those matters that we have agreed to state to the director of T & J Photographic Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that T & J Photographic Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of T & J Photographic Limited. You consider that T & J Photographic Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of T & J Photographic Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

29 November 2021

**T & J Photographic Limited (Registered number: 04741381)**

**Balance Sheet  
30 April 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	4		1,585		1,865
<b>Current assets</b>					
Stocks		150		150	
Debtors	5	1,760		10,358	
Cash at bank		<u>17,872</u>		<u>1,438</u>	
		19,782		11,946	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>21,256</u>		<u>18,630</u>	
<b>Net current liabilities</b>			<u>(1,474)</u>		<u>(6,684)</u>
<b>Total assets less current liabilities</b>			<u>111</u>		<u>(4,819)</u>
<b>Capital and reserves</b>					
Called up share capital	7		100		100
Retained earnings			<u>11</u>		<u>(4,919)</u>
<b>Shareholders' funds</b>			<u>111</u>		<u>(4,819)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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 director and authorised for issue on 29 November 2021 and were signed by:

Mr D R Thexton - Director

**Notes to the Financial Statements  
for the Year Ended 30 April 2021**

**1. Statutory information**

T & J Photographic 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.

**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 the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

**Government grants**

Government grants which are revenue grants are accounted for on the performance model. A grant that does not impose specified future performance-related conditions is recognised in other income when the grant proceeds are received or receivable. A grant that imposes specified future performance-related conditions on the company is recognised in income only when the performance-related conditions are met.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021**

**3. Employees and directors**

The average number of employees during the year was 1 (2020 - 1 ) .

**4. Tangible fixed assets**

	Plant and machinery £
<b>Cost</b>	
At 1 May 2020 and 30 April 2021	<u>8,876</u>
<b>Depreciation</b>	
At 1 May 2020	7,011
Charge for year	<u>280</u>
At 30 April 2021	<u>7,291</u>
<b>Net book value</b>	
At 30 April 2021	<u>1,585</u>
At 30 April 2020	<u>1,865</u>

**5. Debtors: amounts falling due within one year**

	2021 £	2020 £
Trade debtors	586	358
Other debtors	<u>1,174</u>	<u>10,000</u>
	<u>1,760</u>	<u>10,358</u>

**6. Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	<u>21,256</u>	<u>18,630</u>

**7. Called up share capital**

Allotted, issued and fully paid:			2021	2020
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</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.