

Company registration number 05501780 (England and Wales)

**NAKATCHA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**  
**PAGES FOR FILING WITH REGISTRAR**

**NAKATCHA LIMITED**

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# NAKATCHA LIMITED

## BALANCE SHEET

**AS AT 30 NOVEMBER 2024**

	Notes	30 November 2024	31 July 2023
		£	£
<b>Fixed assets</b>			
Tangible assets	3	-	41,916
<b>Current assets</b>			
Stocks		-	15,000
Debtors	4	33,720	26,979
Cash at bank and in hand		3,661	275,336
		<u>37,381</u>	<u>317,315</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(4,845)</u>	<u>(71,776)</u>
<b>Net current assets</b>		32,536	245,539
<b>Total assets less current liabilities</b>		32,536	287,455
<b>Creditors: amounts falling due after more than one year</b>	6	-	(18,333)
<b>Provisions for liabilities</b>		-	(9,861)
<b>Net assets</b>		<u>32,536</u>	<u>259,261</u>
<b>Capital and reserves</b>			
Called up share capital		4	4
Profit and loss reserves		32,532	259,257
<b>Total equity</b>		<u>32,536</u>	<u>259,261</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

# NAKATCHA LIMITED

## BALANCE SHEET (CONTINUED)

***AS AT 30 NOVEMBER 2024***

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The financial statements were approved by the board of directors and authorised for issue on 18 February 2025 and are signed on its behalf by:

Mr C S Webb  
**Director**

Company registration number 05501780 (England and Wales)

# NAKATCHA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 NOVEMBER 2024

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### 1 Accounting policies

#### Company information

Nakatcha Limited is a private company limited by shares incorporated in England and Wales. The registered office is 20-22 Welsh Row, Nantwich, Cheshire, CW5 5ED.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	15% on reducing balance
Plant and equipment	20% on reducing balance
Fixtures and fittings	15% on reducing balance
Computers	Straight line over 3 years
Motor vehicles	25% on reducing balance

#### 1.4 Stocks

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

#### 1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

#### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# NAKATCHA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

### 1 Accounting policies

(Continued)

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### **1.6 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.7 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	2024 Number	2023 Number
Total	24	24
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# NAKATCHA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

### 3 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 August 2023	35,296	103,233	97,403	10,151	10,236	256,319
Disposals	(35,296)	(103,233)	(97,403)	(10,151)	(10,236)	(256,319)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 November 2024	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>						
At 1 August 2023	32,645	80,481	82,154	9,463	9,660	214,403
Depreciation charged in the period	397	4,533	2,287	144	227	7,588
Eliminated in respect of disposals	(33,042)	(85,014)	(84,441)	(9,607)	(9,887)	(221,991)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 November 2024	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>						
At 30 November 2024	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2023	2,651	22,752	15,249	688	576	41,916
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 4 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	33,720	26,979
	<u>          </u>	<u>          </u>

### 5 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	-	10,000
Trade creditors	-	12,571
Taxation and social security	424	28,034
Other creditors	4,421	21,171
	<u>          </u>	<u>          </u>
	4,845	71,776
	<u>          </u>	<u>          </u>

### 6 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	-	18,333
	<u>          </u>	<u>          </u>

# NAKATCHA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

### 7 Directors' transactions

Description	% Rate	Opening balance £	Amounts advanced £	Interest charged £	Closing balance £
Clive Webb	2.25	7,604	1,946	193	9,743
		<u>7,604</u>	<u>1,946</u>	<u>193</u>	<u>9,743</u>
		<u>7,604</u>	<u>1,946</u>	<u>193</u>	<u>9,743</u>

The above advance had no fixed repayment date and was unsecured.



