

# THE HOUSE OF BRUAR LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

### 17 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Liabilities 2021 £	Liabilities 2020 £
<b>Balances:</b>		
Accelerated capital allowances	440,492	322,600
	<u>440,492</u>	<u>322,600</u>
<b>Movements in the year:</b>		2021 £
Liability at 1 February 2020		322,600
Charge to profit or loss		117,892
		<u>440,492</u>
Liability at 31 January 2021		<u>440,492</u>

### 18 Retirement benefit schemes

	2021 £	2020 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	80,471	79,250
	<u>80,471</u>	<u>79,250</u>

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

### 19 Share capital

	2021 Number	2020 Number	2021 £	2020 £
<b>Ordinary share capital Issued and fully paid</b>				
Ordinary shares of £1 each	226,000	226,000	226,000	226,000
	<u>226,000</u>	<u>226,000</u>	<u>226,000</u>	<u>226,000</u>

There is a single class of ordinary shares. There are no restrictions on the distribution of dividends and the repayment of capital.