

REGISTERED NUMBER: 00460098 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2018

for

JUDD'S (CHEMISTS) LIMITED

Frasers Young Limited
Chartered Certified Accountants
Alpha House
646c Kingsbury Road
Kingsbury
London
NW9 9HN

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for the Year Ended 31 DECEMBER 2018**

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Company Information
for the Year Ended 31 DECEMBER 2018

DIRECTOR:

R Patel

REGISTERED OFFICE:

Alpha House
646c Kingsbury Road
Kingsbury
London
NW9 9HN

REGISTERED NUMBER:

00460098 (England and Wales)

ACCOUNTANTS:

Frasers Young Limited
Chartered Certified Accountants
Alpha House
646c Kingsbury Road
Kingsbury
London
NW9 9HN

Balance Sheet
31 DECEMBER 2018

	Notes	31.12.18 £	31.12.17 £
FIXED ASSETS			
Tangible assets	4	396,683	447,264
CURRENT ASSETS			
Stocks		57,500	57,250
Debtors	5	194,626	192,592
Cash at bank and in hand		<u>27,231</u>	<u>21,020</u>
		279,357	270,862
CREDITORS			
Amounts falling due within one year	6	<u>(466,685)</u>	<u>(485,995)</u>
NET CURRENT LIABILITIES		<u>(187,328)</u>	<u>(215,133)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		209,355	232,131
CREDITORS			
Amounts falling due after more than one year	7	(240,000)	(240,000)
PROVISIONS FOR LIABILITIES		<u>(21,671)</u>	<u>(2,013)</u>
NET LIABILITIES		<u>(52,316)</u>	<u>(9,882)</u>
CAPITAL AND RESERVES			
Called up share capital		1,000	1,000
Retained earnings		<u>(53,316)</u>	<u>(10,882)</u>
SHAREHOLDERS' FUNDS		<u>(52,316)</u>	<u>(9,882)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 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.
- (b)

Balance Sheet - continued
31 DECEMBER 2018

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 Income Statement has not been delivered.

The financial statements were approved by the director on 27 September 2019 and were signed by:

R Patel - Director

**Notes to the Financial Statements
for the Year Ended 31 DECEMBER 2018**

1. STATUTORY INFORMATION

JUDD'S (CHEMISTS) 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 each asset over its estimated useful life.

Short leasehold	- Over the life of the lease
Plant & machinery	- 25 % on reducing balance
Fixtures and fittings	- 25 % on reducing balance
Computer equipment	- 25 % on reducing balance

Stocks

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

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2017 - 7) .

Notes to the Financial Statements - continued
for the Year Ended 31 DECEMBER 2018

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant & machinery £	Fixtures and fittings £
COST			
At 1 January 2018	263,264	152,856	150,595
Additions	-	16,351	1,128
At 31 December 2018	<u>263,264</u>	<u>169,207</u>	<u>151,723</u>
DEPRECIATION			
At 1 January 2018	22,638	38,214	71,613
Charge for year	12,031	32,748	20,027
At 31 December 2018	<u>34,669</u>	<u>70,962</u>	<u>91,640</u>
NET BOOK VALUE			
At 31 December 2018	<u>228,595</u>	<u>98,245</u>	<u>60,083</u>
At 31 December 2017	<u>240,626</u>	<u>114,642</u>	<u>78,982</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2018	17,029	7,120	590,864
Additions	-	-	17,479
At 31 December 2018	<u>17,029</u>	<u>7,120</u>	<u>608,343</u>
DEPRECIATION			
At 1 January 2018	4,257	6,878	143,600
Charge for year	3,193	61	68,060
At 31 December 2018	<u>7,450</u>	<u>6,939</u>	<u>211,660</u>
NET BOOK VALUE			
At 31 December 2018	<u>9,579</u>	<u>181</u>	<u>396,683</u>
At 31 December 2017	<u>12,772</u>	<u>242</u>	<u>447,264</u>

5. DEBTORS

	31.12.18 £	31.12.17 £
Amounts falling due within one year:		
Trade debtors	136,430	124,009
Other debtors	<u>32,901</u>	<u>68,583</u>
	<u>169,331</u>	<u>192,592</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 DECEMBER 2018**

5. DEBTORS - continued	31.12.18	31.12.17
	£	£
Amounts falling due after more than one year:		
Other debtors	<u>25,295</u>	<u>-</u>
Aggregate amounts	<u>194,626</u>	<u>192,592</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.18	31.12.17
	£	£
Trade creditors	177,133	186,374
Amounts owed to group undertakings	233,918	152,718
Taxation and social security	1,655	5,250
Other creditors	<u>53,979</u>	<u>141,653</u>
	<u>466,685</u>	<u>485,995</u>
7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.18	31.12.17
	£	£
Other creditors	<u>240,000</u>	<u>240,000</u>
8. ULTIMATE CONTROLLING PARTY		
The controlling party is the director.		

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.