

**REGISTERED NUMBER: 04473580 (England and Wales)**

**Rougemont Limited**  
**Financial Statements**  
**for the Year Ended 31 December 2018**

Jolliffe Cork LLP  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

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for the year ended 31 December 2018**

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# **Rougemont Limited**

## **Company Information for the year ended 31 December 2018**

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**DIRECTORS:**

Ms J R Fletcher OBE  
Mr J R Craven  
Mr N Smillie

**REGISTERED OFFICE:**

33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

**REGISTERED NUMBER:**

04473580 (England and Wales)

**ACCOUNTANTS:**

Jolliffe Cork LLP  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

**Rougemont Limited (Registered number: 04473580)****Balance Sheet  
31 December 2018**

		2018		2017	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		348		-
Investments	6		<u>2</u>		<u>2</u>
			350		2
<b>CURRENT ASSETS</b>					
Stocks		48,381		20,000	
Debtors	7	56,123		105,493	
Cash at bank		<u>216,022</u>		<u>513,637</u>	
		320,526		639,130	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>103,298</u>		<u>442,594</u>	
<b>NET CURRENT ASSETS</b>			<u>217,228</u>		<u>196,536</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			217,578		196,538
<b>PROVISIONS FOR LIABILITIES</b>			<u>70</u>		<u>-</u>
<b>NET ASSETS</b>			<u>217,508</u>		<u>196,538</u>

The notes form part of these financial statements

**Rougemont Limited (Registered number: 04473580)**

**Balance Sheet - continued**  
**31 December 2018**

	Notes	2018 £	£	2017 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		<b>45,000</b>		45,000
Retained earnings			<b>172,508</b>		151,538
<b>SHAREHOLDERS' FUNDS</b>			<b><u>217,508</u></b>		<u>196,538</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 directors acknowledge their 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
- (b) 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30 April 2019 and were signed on its behalf by:

Mr J R Craven - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31 December 2018**

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**1. STATUTORY INFORMATION**

Rougemont Limited is a private limited 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. The company's principal place of business is The Elms, Oakwood Park, Bishop Thornton, Harrogate, HG3 3JN.

The functional and presentation currency for the company is the pound sterling (£). All financial information presented has been rounded to the nearest (£), unless otherwise stated.

**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.

**Going concern**

The directors are of the opinion that the company continues to be a going concern and have therefore adopted that basis in the preparation of the financial statements.

**Turnover**

Turnover relates to income generated in respect of both FCA regulated and non FCA regulated transactions. Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Website development costs                      - over 3 years

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment                      - 33% on cost

Fixed Assets are initially recorded at cost.

**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 Income Statement, 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.

**Notes to the Financial Statements - continued  
for the year ended 31 December 2018**

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**2. ACCOUNTING POLICIES - continued**

**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.

**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.

**Investments**

Fixed asset investments are stated at cost unless, in the opinion of the directors, there has been a permanent diminution in value, in which case an appropriate adjustment is made. Profits or losses arising from disposal of fixed asset investments are treated as part of the results from ordinary activities.

**Commitments under operating lease**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 4) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Website development costs £</b>
<b>COST</b>	
At 1 January 2018	
and 31 December 2018	<u><b>4,000</b></u>
<b>AMORTISATION</b>	
At 1 January 2018	
and 31 December 2018	<u><b>4,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u><u>-</u></u>
At 31 December 2017	<u><u>-</u></u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2018

5. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 January 2018	6,034
Additions	360
At 31 December 2018	6,394
<b>DEPRECIATION</b>	
At 1 January 2018	6,034
Charge for year	12
At 31 December 2018	6,046
<b>NET BOOK VALUE</b>	
At 31 December 2018	348
At 31 December 2017	-

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2018 and 31 December 2018	2
<b>NET BOOK VALUE</b>	
At 31 December 2018	2
At 31 December 2017	2

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	2,308	32,245
Other debtors	-	20,500
VAT	2,401	-
Prepayments and accrued income	51,414	52,748
	<u>56,123</u>	<u>105,493</u>



**Notes to the Financial Statements - continued  
for the year ended 31 December 2018**

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**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2018</b>	2017
	<b>£</b>	£
Trade creditors	<b>7,761</b>	8,228
Amounts owed to related undertakings	<b>35,500</b>	369,799
Tax	<b>16,879</b>	6,769
Social security and other taxes	<b>5,137</b>	1,282
VAT	-	7,537
Other creditors	<b>1,833</b>	-
Accruals and deferred income	<b>36,188</b>	48,979
	<b><u>103,298</u></b>	<u>442,594</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2018</b>	2017
			<b>£</b>	£
45,000	Ordinary	£1	<b><u>45,000</u></b>	<u>45,000</u>

**10. RELATED PARTY DISCLOSURES**

During the year, total dividends of £50,000 (2017 - £100,000) were paid to the directors .

The directors are of the opinion that there no further transactions which require disclosure as related party transactions under the provisions of FRS 102 section 1A.

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.