

**REGISTERED NUMBER: 05126797 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2018  
FOR  
ANTHONY DE ROMA ICE CREAM LIMITED**

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for the Year Ended 31 October 2018**

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**ANTHONY DE ROMA ICE CREAM LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 October 2018**

**DIRECTORS:** A De Roma  
Mrs E V De Roma  
A M De Roma

**SECRETARY:** A De Roma

**REGISTERED OFFICE:** Great George Street  
Wigan  
Lancashire  
WN3 4DA

**REGISTERED NUMBER:** 05126797 (England and Wales)

**ACCOUNTANTS:** Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

**BALANCE SHEET**  
**31 October 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		71,758		63,715
<b>CURRENT ASSETS</b>					
Stocks		28,039		22,054	
Debtors	5	22,145		24,724	
Cash at bank and in hand		<u>70,805</u>		<u>48,981</u>	
		120,989		95,759	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>143,705</u>		<u>151,337</u>	
<b>NET CURRENT LIABILITIES</b>			(22,716)		(55,578)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			49,042		8,137
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>16,891</u>		<u>10,970</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>32,151</u>		<u>(2,833)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>32,051</u>		<u>(2,933)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>32,151</u>		<u>(2,833)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 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 October 2018**

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 15 February 2019 and were signed on its behalf by:

A De Roma - Director

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 October 2018

1. **STATUTORY INFORMATION**

Anthony De Roma Ice Cream 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the year end the company had net liabilities which indicates that the company may not be a going concern. However, based on the long term business plans and the continued support of the directors and company's bankers, the directors are satisfied that the accounts are prepared on a going concern basis.

**Turnover**

Turnover represents the net invoiced value of goods sold, excluding value added tax.

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on 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.

**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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2018

2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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 4 (2017 - 4) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2017	80,114	1,277	52,335	1,606	135,332
Additions	8,000	-	22,490	-	30,490
At 31 October 2018	88,114	1,277	74,825	1,606	165,822
<b>DEPRECIATION</b>					
At 1 November 2017	53,680	1,213	15,118	1,606	71,617
Charge for year	8,202	12	14,233	-	22,447
At 31 October 2018	61,882	1,225	29,351	1,606	94,064
<b>NET BOOK VALUE</b>					
At 31 October 2018	26,232	52	45,474	-	71,758
At 31 October 2017	26,434	64	37,217	-	63,715

The net book value of tangible fixed assets includes £ 41,651 (2017 - £ 30,580 ) in respect of assets held under hire purchase contracts.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	17,941	21,766
Other debtors	376	369
VAT	2,725	1,417
Prepayments	1,103	1,172
	<u>22,145</u>	<u>24,724</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	12,126	8,411
Trade creditors	73,159	86,986
Tax	730	-
Directors' loan accounts	54,940	52,940
Accrued expenses	2,750	3,000
	<u>143,705</u>	<u>151,337</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	<u>16,891</u>	<u>10,970</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is A De Roma.



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.