

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

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021  
FOR  
ANTHONY DE ROMA ICE CREAM LIMITED**

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for the Year Ended 31 October 2021**

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**ANTHONY DE ROMA ICE CREAM LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 October 2021**

**DIRECTORS:**

A De Roma  
Mrs E V De Roma  
A M 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 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		123,918		72,505
<b>CURRENT ASSETS</b>					
Stocks		38,038		35,638	
Debtors	5	50,221		23,529	
Cash at bank and in hand		<u>43,567</u>		<u>144,194</u>	
		131,826		203,361	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>143,401</u>		<u>156,076</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(11,575)</u>		<u>47,285</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			112,343		119,790
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>63,453</u>		<u>59,133</u>
<b>NET ASSETS</b>			<u>48,890</u>		<u>60,657</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>48,790</u>		<u>60,557</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>48,890</u>		<u>60,657</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 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
- (b) 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.

**BALANCE SHEET - continued**  
**31 October 2021**

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 Board of Directors and authorised for issue on 4 July 2022 and were signed on its behalf by:

A M De Roma - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2021**

**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 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.

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 2021

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 8 (2020 - 7 ) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2020	96,298	3,387	102,525	2,746	204,956
Additions	11,873	2,744	63,443	130	78,190
Disposals	-	-	(8,525)	-	(8,525)
At 31 October 2021	<u>108,171</u>	<u>6,131</u>	<u>157,443</u>	<u>2,876</u>	<u>274,621</u>
<b>DEPRECIATION</b>					
At 1 November 2020	72,974	1,527	56,200	1,750	132,451
Charge for year	6,756	509	16,624	390	24,279
Eliminated on disposal	-	-	(6,027)	-	(6,027)
At 31 October 2021	<u>79,730</u>	<u>2,036</u>	<u>66,797</u>	<u>2,140</u>	<u>150,703</u>
<b>NET BOOK VALUE</b>					
At 31 October 2021	<u>28,441</u>	<u>4,095</u>	<u>90,646</u>	<u>736</u>	<u>123,918</u>
At 31 October 2020	<u>23,324</u>	<u>1,860</u>	<u>46,325</u>	<u>996</u>	<u>72,505</u>

The net book value of tangible fixed assets includes £ 63,430 (2020 - £ 41,935 ) in respect of assets held under hire purchase contracts.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	26,170	11,772
Tax	14,382	-
Prepayments	<u>9,669</u>	<u>11,757</u>
	<u>50,221</u>	<u>23,529</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Hire purchase contracts	11,353	9,207
Trade creditors	67,122	63,513
Tax	-	6,218
Social security and other taxes	481	2,096
VAT	14,804	15,412
Other creditors	547	-
Directors' loan accounts	39,989	49,649
Accrued expenses	9,105	9,981
	<u>143,401</u>	<u>156,076</u>

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

	2021	2020
	£	£
Bank loans - 1-2 years	50,000	50,000
Hire purchase contracts	13,453	9,133
	<u>63,453</u>	<u>59,133</u>

8. ULTIMATE CONTROLLING PARTY

Due to the shareholding there is no ultimate controlling party



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.