

Registered number: 7541314

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Kosher Meat Centre Limited

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ACCOUNTS

FOR THE YEAR ENDED 28/02/2019

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Prepared By:

Albeck Limited

Chartered Accountants

49 Mowbray Road

Edgware

Middlesex

HA8 8JL

ACCOUNTS  
FOR THE YEAR ENDED 28/02/2019

DIRECTORS  
Elchonon Litke  
Isaac Litke

REGISTERED OFFICE  
49 Mowbray Road  
Edgware  
Middlesex  
HA8 8JL

COMPANY DETAILS  
Private company limited by shares registered in EW - England  
and Wales, registered number 7541314

BANKERS  
HSBC, Natwest

ACCOUNTANTS  
Albeck Limited  
Chartered Accountants  
49 Mowbray Road  
Edgware  
Middlesex  
HA8 8JL

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ACCOUNTS  
FOR THE YEAR ENDED 28/02/2019

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The following do not form part of the statutory financial statements:	
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## BALANCE SHEET AT 28/02/2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	2	220,016	187,847
CURRENT ASSETS			
Stock		354,023	85,427
Debtors	4	193,017	197,849
Cash at bank and in hand		<u>119,128</u>	<u>81,274</u>
		666,168	364,550
CREDITORS: Amounts falling due within one year	5	<u>199,628</u>	<u>194,755</u>
NET CURRENT ASSETS		466,540	169,795
TOTAL ASSETS LESS CURRENT LIABILITIES		686,556	357,642
CREDITORS: Amounts falling due after more than one year	6	<u>410,538</u>	<u>117,823</u>
NET ASSETS		<u>276,018</u>	<u>239,819</u>
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Profit and loss account		<u>275,918</u>	<u>239,719</u>
SHAREHOLDERS' FUNDS		<u>276,018</u>	<u>239,819</u>

For the year ending 28/02/2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 20/11/2019 and signed on their behalf by

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Elchonon Litke

Director

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 28/02/2019

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 10%
Commercial Vehicles	reducing balance 33%
Fixtures and Fittings	reducing balance 15%

1c. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1d. Goodwill

Goodwill arising in connection with the acquisition of businesses is capitalised and amortised over its estimated economic life to a maximum of 20 years. Goodwill is reviewed annually for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable.

1e. Leases

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet at their fair value and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the capital balance outstanding and is charged to the profit and loss account over the period of the lease. All other leases are regarded as operating leases and the payments made under them are charged to the profit and loss account on a straight line basis over the lease term.

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## 2. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Commercial Vehicles £	Fixtures and Fittings £	Total £
Cost				
At 01/03/2018	210,145	13,719	57,992	281,856
Additions	<u>26,690</u>	<u>-</u>	<u>35,187</u>	<u>61,877</u>
At 28/02/2019	<u>236,835</u>	<u>13,719</u>	<u>93,179</u>	<u>343,733</u>
Depreciation				
At 01/03/2018	67,820	9,036	17,153	94,009
For the year	<u>16,889</u>	<u>1,561</u>	<u>11,258</u>	<u>29,708</u>
At 28/02/2019	<u>84,709</u>	<u>10,597</u>	<u>28,411</u>	<u>123,717</u>
Net Book Amounts				
At 28/02/2019	<u>152,126</u>	<u>3,122</u>	<u>64,768</u>	<u>220,016</u>
At 28/02/2018	<u>142,325</u>	<u>4,683</u>	<u>40,839</u>	<u>187,847</u>

## 3. STOCK

	2019 £	2018 £
Stock comprises:		
Stock	<u>354,023</u>	<u>85,427</u>
	<u>354,023</u>	<u>85,427</u>

## 4. DEBTORS

	2019 £	2018 £
Amounts falling due within one year		
Trade debtors	94,590	102,531
VAT	40,212	20,782
Other debtors	11,250	13,250
Prepayments	<u>46,965</u>	<u>61,286</u>
	<u>193,017</u>	<u>197,849</u>

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5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
UK corporation tax	11,609	12,622
PAYE control	6,070	1,930
Bank Loan	17,285	-
Hire purchase	30,602	35,500
Trade creditors	128,750	139,004
Other creditors	<u>5,312</u>	<u>5,699</u>
	<u>199,628</u>	<u>194,755</u>

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

	2019	2018
	£	£
Bank loans (secured) >1yr	410,538	83,650
Hire purchase >1yr	<u>-</u>	<u>34,173</u>
	<u>410,538</u>	<u>117,823</u>

7. EMPLOYEES

	2019	2018
	No.	No.
Average number of employees	12	9

8. SHARE CAPITAL

	2019	2018
	£	£
Allotted, issued and fully paid:		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

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.