

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**1 AUGUST 2017 TO 31 JANUARY 2019**

**FOR**

**JIMMY GARCIA CATERING LIMITED**

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**FOR THE PERIOD 1 AUGUST 2017 TO 31 JANUARY 2019**

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**JIMMY GARCIA CATERING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 1 AUGUST 2017 TO 31 JANUARY 2019**

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**DIRECTOR:** J C Garcia

**REGISTERED OFFICE:** Unit 8  
The Swan Centre  
Rosemary Road  
London  
London  
SW17 0AR

**REGISTERED NUMBER:** 08140363 (England and Wales)

**ACCOUNTANTS:** The Paris Partnership LLP  
Chartered Accountants  
Russell House  
140 High Street  
Edware  
Middlesex  
HA8 7LW

**STATEMENT OF FINANCIAL POSITION**  
**31 JANUARY 2019**

	Notes	2019 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	4	226,120	91,515
<b>CURRENT ASSETS</b>			
Debtors	5	133,531	454,081
Cash at bank and in hand		785,183	704,705
		<u>918,714</u>	<u>1,158,786</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(496,328)	(685,990)
<b>NET CURRENT ASSETS</b>		<u>422,386</u>	<u>472,796</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>648,506</u>	<u>564,311</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	100	100
Retained earnings	8	648,406	564,211
<b>SHAREHOLDERS' FUNDS</b>		<u>648,506</u>	<u>564,311</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2019 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)

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 director on 8 August 2019 and were signed by:

J C Garcia - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 AUGUST 2017 TO 31 JANUARY 2019**

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**1. STATUTORY INFORMATION**

Jimmy Garcia Catering 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Taxation**

Taxation for the period 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 period 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.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Cash and cash equivalent**

Cash and cash equivalent include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 31 (2017 - 19) .

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 AUGUST 2017 TO 31 JANUARY 2019**

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 August 2017	-	122,680	122,680
Additions	<u>41,516</u>	<u>119,265</u>	<u>160,781</u>
At 31 January 2019	<u>41,516</u>	<u>241,945</u>	<u>283,461</u>
<b>DEPRECIATION</b>			
At 1 August 2017	-	31,165	31,165
Charge for period	<u>1,114</u>	<u>25,062</u>	<u>26,176</u>
At 31 January 2019	<u>1,114</u>	<u>56,227</u>	<u>57,341</u>
<b>NET BOOK VALUE</b>			
At 31 January 2019	<u>40,402</u>	<u>185,718</u>	<u>226,120</u>
At 31 July 2017	<u>-</u>	<u>91,515</u>	<u>91,515</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2017 £
Trade debtors	102,461	447,831
Other debtors	<u>31,070</u>	<u>6,250</u>
	<u>133,531</u>	<u>454,081</u>

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

	2019 £	2017 £
Trade creditors	156,472	268,317
Taxation and social security	213,599	291,936
Other creditors	<u>126,257</u>	<u>125,737</u>
	<u>496,328</u>	<u>685,990</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid: Number:                      Class:	Nominal value:	2019 £	2017 £
100                      Ordinary	1	<u>100</u>	<u>100</u>

**8. RESERVES**

	Retained earnings £
At 1 August 2017	564,211
Profit for the period	168,195
Dividends	<u>(84,000)</u>
At 31 January 2019	<u>648,406</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 AUGUST 2017 TO 31 JANUARY 2019**

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9. **RELATED PARTY DISCLOSURES**

**J C Garcia**

	<b>2019</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Amount due from/(to) related party at the balance sheet date	<b><u>12,521</u></b>	<b><u>(98,400)</u></b>

10. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling part is Mr J Garcia.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**JIMMY GARCIA CATERING LIMITED**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jimmy Garcia Catering Limited for the period ended 31 January 2019 which comprise the Income Statement, Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Jimmy Garcia Catering Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Jimmy Garcia Catering Limited and state those matters that we have agreed to state to the director of Jimmy Garcia Catering Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jimmy Garcia Catering Limited and its director for our work or for this report.

It is your duty to ensure that Jimmy Garcia Catering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Jimmy Garcia Catering Limited. You consider that Jimmy Garcia Catering Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Jimmy Garcia Catering Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

The Paris Partnership LLP  
Chartered Accountants  
Russell House  
140 High Street  
Edgware  
Middlesex  
HA8 7LW

8 August 2019



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.