REGISTERED NUMBER: 09823042 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2018

FOR

J MCROBB HIGH CLASS FAMILY BUTCHERS AND DELICATESSEN LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2018

J MCROBB HIGH CLASS FAMILY BUTCHERS AND DELICATESSEN LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2018

Directors:	J McRobb C Turner
Registered office:	236-238 Eaves Lane Chorley Lancashire PR6 0ET
Registered number:	09823042 (England and Wales)
Accountants:	NR Barton 19-21 Bridgeman Terrace Wigan Lancashire WN1 1TD

J MCROBB HIGH CLASS FAMILY BUTCHERS AND DELICATESSEN LIMITED (REGISTERED NUMBER: 09823042)

**BALANCE SHEET
31 OCTOBER 2018**

	Notes	31.10.18 £	£	31.10.17 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		28,839		33,254
			28,839		33,254
CURRENT ASSETS					
Stocks		10,669		6,872	
Debtors	6	15,607		14,608	
Cash at bank and in hand		17,349		21,549	
		43,625		43,029	
CREDITORS					
Amounts falling due within one year	7	45,802		69,811	
NET CURRENT LIABILITIES			(2,177)		(26,782)
TOTAL ASSETS LESS CURRENT LIABILITIES			26,662		6,472
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			26,562		6,372
SHAREHOLDERS' FUNDS			26,662		6,472

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

(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.

The notes form part of these financial statements

continued...

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 Statement of Income and Retained Earnings has not been delivered.

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

C Turner - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2018**

1. STATUTORY INFORMATION

J McRobb High Class Family Butchers and Delicatessen 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.

Turnover
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
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 33% on reducing balance and 10% 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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3. EMPLOYEES AND DIRECTORS

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

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 November 2017 and 31 October 2018	1
AMORTISATION	
At 1 November 2017 and 31 October 2018	1
NET BOOK VALUE	
At 31 October 2018	-
At 31 October 2017	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 November 2017	8,016	36,335	44,351
Additions	293	1,033	1,326
At 31 October 2018	8,309	37,368	45,677
DEPRECIATION			
At 1 November 2017	2,340	8,757	11,097
Charge for year	1,328	4,413	5,741
At 31 October 2018	3,668	13,170	16,838
NET BOOK VALUE			
At 31 October 2018	4,641	24,198	28,839
At 31 October 2017	5,676	27,578	33,254

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.18 £	31.10.17 £
Trade debtors	9,190	8,869
Other debtors	6,417	5,739
	15,607	14,608

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.18	31.10.17
	£	£
Trade creditors	15,589	10,791
Taxation and social security	10,346	4,445
Other creditors	19,867	54,575
	45,802	69,811

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.18 £	31.10.17 £
50	Ordinary A	£1	50	50
50	Ordinary B	£1	50	50
			100	100

9. CONTROLLING PARTY

The company is under the control of the directors, by virtue of them owning the entire issued share capital.