

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**  
**FOR**  
**J MCROBB HIGH CLASS FAMILY BUTCHERS AND**  
**DELICATESSEN LIMITED**

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

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FOR THE YEAR ENDED 31 OCTOBER 2019**

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

**BALANCE SHEET  
31 OCTOBER 2019**

	Notes	31.10.19 £	£	31.10.18 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>78,419</u>		<u>28,839</u>
			78,419		28,839
<b>CURRENT ASSETS</b>					
Stocks		17,436		10,669	
Debtors	6	47,231		15,607	
Cash at bank and in hand		<u>36,248</u>		<u>17,349</u>	
		100,915		43,625	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>128,289</u>		<u>45,802</u>	
<b>NET CURRENT LIABILITIES</b>			(27,374)		(2,177)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			51,045		26,662
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>19,834</u>		-
<b>NET ASSETS</b>			<u>31,211</u>		<u>26,662</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		100		100
Retained earnings			<u>31,111</u>		<u>26,562</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>31,211</u>		<u>26,662</u>

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

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

**J MCROBB HIGH CLASS FAMILY BUTCHERS AND  
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**BALANCE SHEET - continued  
31 OCTOBER 2019**

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 June 2020 and were signed on its behalf by:

C Turner - Director

The notes form part of these financial statements

**J MCROBB HIGH CLASS FAMILY BUTCHERS AND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

**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 are as below:

<b>Registered number:</b>	09823042
<b>Registered office:</b>	236-238 Eaves Lane Chorley Lancashire PR6 0ET

**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 etc - 33% on reducing balance, 20% 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 Statement of Income and Retained Earnings, 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.

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2019**

**2. ACCOUNTING POLICIES - continued**

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2018 - 4 ) .

**4. INTANGIBLE FIXED ASSETS**

**COST**

At 1 November 2018  
and 31 October 2019

**AMORTISATION**

At 1 November 2018  
and 31 October 2019

**NET BOOK VALUE**

At 31 October 2019  
At 31 October 2018

Goodwill  
£

1

1

-

-

**J MCROBB HIGH CLASS FAMILY BUTCHERS AND  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2019**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 November 2018	45,677
Additions	<u>60,025</u>
At 31 October 2019	<u>105,702</u>
<b>DEPRECIATION</b>	
At 1 November 2018	16,838
Charge for year	<u>10,445</u>
At 31 October 2019	<u>27,283</u>
<b>NET BOOK VALUE</b>	
At 31 October 2019	<u>78,419</u>
At 31 October 2018	<u>28,839</u>

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

	31.10.19 £	31.10.18 £
Trade debtors	30,618	9,190
Other debtors	<u>16,613</u>	<u>6,417</u>
	<u>47,231</u>	<u>15,607</u>

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

	31.10.19 £	31.10.18 £
Hire purchase contracts	6,766	-
Trade creditors	81,755	15,589
Taxation and social security	1,711	10,346
Other creditors	<u>38,057</u>	<u>19,867</u>
	<u>128,289</u>	<u>45,802</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.10.19 £	31.10.18 £
Hire purchase contracts	<u>19,834</u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2019**

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	31.10.19	31.10.18
	£	£
Hire purchase contracts	<u>26,600</u>	<u>-</u>

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.19	31.10.18
			£	£
50	Ordinary A	£1	50	50
50	Ordinary B	£1	<u>50</u>	<u>50</u>
			<u>100</u>	<u>100</u>

**11. CONTROLLING PARTY**

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



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.