

REGISTERED NUMBER: 11145896 (England and Wales)

Unaudited Financial Statements
for the Period 11 January 2018 to 31 December 2018
for
Roasting Plant (UK) Limited

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for the Period 11 January 2018 to 31 December 2018**

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Roasting Plant (UK) Limited

**Company Information
for the Period 11 January 2018 to 31 December 2018**

DIRECTORS:

J I Robertson
D Vroegop
T Hartocollis
M Caswell

REGISTERED OFFICE:

Ground Floor, Bury House
31 Bury Street
London
EC3A 5AR

REGISTERED NUMBER:

11145896 (England and Wales)

ACCOUNTANTS:

Elliotts Shah
Chartered Accountants
Ground Floor, Bury House
31 Bury Street
London
EC3A 5AR

Roasting Plant (UK) Limited (Registered number: 11145896)

Balance Sheet
31 December 2018

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		461,031
CURRENT ASSETS			
Stocks		19,176	
Debtors	5	69,730	
Cash at bank		<u>129,549</u>	
		218,455	
CREDITORS			
Amounts falling due within one year	6	<u>236,308</u>	
NET CURRENT LIABILITIES			<u>(17,853)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			443,178
CREDITORS			
Amounts falling due after more than one year	7		<u>680,000</u>
NET LIABILITIES			<u>(236,822)</u>
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			<u>(236,922)</u>
SHAREHOLDERS' FUNDS			<u>(236,822)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 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 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 notes form part of these financial statements

Balance Sheet - continued
31 December 2018

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 on 24 September 2019 and were signed on its behalf by:

J I Robertson - Director

**Notes to the Financial Statements
for the Period 11 January 2018 to 31 December 2018**

1. STATUTORY INFORMATION

Roasting Plant (UK) 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.

Tangible fixed assets

During the period the company purchased fixed assets for its business activity. Depreciation of those assets will commence when the assets are put into use with the commencement of operations in the forthcoming year.

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 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 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 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1.

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
Additions	5,411	147,981	295,565	12,074	461,031
At 31 December 2018	<u>5,411</u>	<u>147,981</u>	<u>295,565</u>	<u>12,074</u>	<u>461,031</u>
NET BOOK VALUE					
At 31 December 2018	<u>5,411</u>	<u>147,981</u>	<u>295,565</u>	<u>12,074</u>	<u>461,031</u>

Notes to the Financial Statements - continued
for the Period 11 January 2018 to 31 December 2018

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

	£
Other debtors	<u>69,730</u>

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

	£
Bank loans and overdrafts	40,000
Trade creditors	162,185
Directors' current accounts	10,858
Accrued expenses	<u>23,265</u>
	<u>236,308</u>

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

	£
Bank loans - 1-2 years	80,000
Amounts owed to participating interests	<u>600,000</u>
	<u>680,000</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.