

**Unaudited Financial Statements for the Year Ended 31 January 2024**

**for**

**Harome Trout Farm Limited**

Contents of the Financial Statements  
for the Year Ended 31 January 2024

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	4

Harome Trout Farm Limited

Company Information  
for the Year Ended 31 January 2024

**DIRECTORS:**

Mr J Pajak

**REGISTERED OFFICE:**

Railway Cottage  
Hall Lane  
Harome  
York  
YO62 5JQ

**REGISTERED NUMBER:**

11927788 (England and Wales)

**ACCOUNTANTS:**

Wild & Co Chartered Accountants  
Windsor House  
Cornwall Road  
Harrogate  
HG1 2PW

Abridged Balance Sheet  
31 January 2024

	Notes	31.1.24 £	£	31.1.23 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		76,155		103,926
<b>CURRENT ASSETS</b>					
Stocks		312,734		296,617	
Debtors		146,067		98,649	
Cash at bank		<u>173,018</u>		<u>102,753</u>	
		631,819		498,019	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>166,253</u>		<u>158,491</u>	
<b>NET CURRENT ASSETS</b>			<u>465,566</u>		<u>339,528</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			541,721		443,454
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		<u>73,361</u>
<b>NET ASSETS</b>			<u>541,721</u>		<u>370,093</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		100		100
Retained earnings			<u>541,621</u>		<u>369,993</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>541,721</u>		<u>370,093</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 January 2024 in accordance with Section 444(2A) of the Companies Act 2006.

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 and authorised for issue on 4 March 2024 and were signed on its behalf by:

Mr J Pajak - Director

Notes to the Financial Statements  
for the Year Ended 31 January 2024

1. **STATUTORY INFORMATION**

Harome Trout Farm 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.

**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 cost
Computer equipment	- 25% 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2023 - 4) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 February 2023	178,964
Additions	<u>1,244</u>
At 31 January 2024	<u>180,208</u>
<b>DEPRECIATION</b>	
At 1 February 2023	75,038
Charge for year	<u>29,015</u>
At 31 January 2024	<u>104,053</u>
<b>NET BOOK VALUE</b>	
At 31 January 2024	<u>76,155</u>
At 31 January 2023	<u>103,926</u>

5. **SECURED DEBTS**

The following secured debts are included within creditors:

	31.1.24 £	31.1.23 £
Other Loan	<u>-</u>	<u>133,361</u>

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.24 £	31.1.23 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 January 2024 and 31 January 2023:

	31.1.24 £	31.1.23 £
<b>Mr J Pajak</b>		
Balance outstanding at start of year	(4,624)	(10,624)
Amounts advanced	(5,000)	-
Amounts repaid	400	6,000
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(9,224)</u>	<u>(4,624)</u>
<b>Mr D Gotto</b>		
Balance outstanding at start of year	(3,264)	(2,617)
Amounts advanced	(197)	(797)
Amounts repaid	3,461	150
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>(3,264)</u>

8. **RELATED PARTY DISCLOSURES**

Director loans of £9,224 is money advanced to the Company by the Directors as at 31 January 2024. These loans are unsecured and interest free. The loans are repayable on demand.

9. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mr J Pajak.

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.