

**REGISTERED NUMBER: 02945015 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**1 OCTOBER 2017 TO 31 DECEMBER 2018**  
**FOR**  
**ROBIN-JAY INTERNATIONAL LIMITED**

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FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018**

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**ROBIN-JAY INTERNATIONAL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018**

**DIRECTOR:** D J Whiddon

**SECRETARY:** Ms L P Martin

**REGISTERED OFFICE:** Jackson House  
95A Station Road  
Chingford  
London  
E4 7BU

**BUSINESS ADDRESS:** 26 Roehampton Close  
Roehampton Lane  
London  
SW15 5LU

**REGISTERED NUMBER:** 02945015 (England and Wales)

**ACCOUNTANTS:** Barrow LLP  
Chartered Accountants  
Jackson House  
Station Road  
Chingford  
London  
E4 7BU

**BALANCE SHEET**  
**31 DECEMBER 2018**

	Notes	31.12.18 £	£	30.9.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		8,915		10,897
Investment property	6		<u>1,120,001</u>		<u>1,120,001</u>
			1,128,916		1,130,898
<b>CURRENT ASSETS</b>					
Debtors	7	210,248		234,927	
Cash at bank and in hand		<u>44,502</u>		<u>21,644</u>	
		254,750		256,571	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>381,387</u>		<u>399,721</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(126,637)</u>		<u>(143,150)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,002,279		987,748
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(11,111)		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(156,611)</u>		<u>(157,279)</u>
<b>NET ASSETS</b>			<u>834,557</u>		<u>830,469</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	12		100		100
Revaluation reserve			271,546		271,546
Retained earnings			<u>562,911</u>		<u>558,823</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>834,557</u>		<u>830,469</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 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued  
31 DECEMBER 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 Profit and Loss Account and Retained Earnings has not been delivered.

The financial statements were approved by the director on 13 March 2019 and were signed by:

D J Whiddon - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018**

**1. STATUTORY INFORMATION**

Robin-Jay International 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. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Turnover**

Turnover, which excludes value added tax, represents rental income which is recognised evenly over the term of each lease to which it relates.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 15% on reducing balance

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018**

**3. ACCOUNTING POLICIES - continued****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.

**4. EMPLOYEES AND DIRECTORS**

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

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2017	
and 31 December 2018	<u>16,676</u>
<b>DEPRECIATION</b>	
At 1 October 2017	5,779
Charge for period	<u>1,982</u>
At 31 December 2018	<u>7,761</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>8,915</u>
At 30 September 2017	<u>10,897</u>

**6. INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 October 2017	
and 31 December 2018	<u>1,120,001</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>1,120,001</u>
At 30 September 2017	<u>1,120,001</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018**

**6. INVESTMENT PROPERTY - continued**

Fair value at 31 December 2018 is represented by:

	£
Valuation in 2013	271,546
Valuation in 2016	667,000
Cost	181,455
	<u>1,120,001</u>

Investment property was valued on an open market basis on 30 September 2018 by the director.

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

	31.12.18	30.9.17
	£	£
Amounts due from related company	210,248	197,198
Directors' current accounts	-	37,729
	<u>210,248</u>	<u>234,927</u>

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

	31.12.18	30.9.17
	£	£
Bank loans and overdrafts (see note 10)	345,000	346,962
Other loans (see note 10)	6,667	7,700
Corporation tax	7,917	716
Other creditors	575	575
Amounts due to related company	13,760	36,301
Accruals and deferred income	7,468	7,467
	<u>381,387</u>	<u>399,721</u>

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

	31.12.18	30.9.17
	£	£
Other loans (see note 10)	<u>11,111</u>	<u>-</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.12.18	30.9.17
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	-	1,962
Bank loans	345,000	345,000
Other loans	6,667	7,700
	<u>351,667</u>	<u>354,662</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018

10. **LOANS - continued**

	31.12.18	30.9.17
	£	£
Amounts falling due between one and two years:		
Other loans - 1-2 years	<u>11,111</u>	<u>-</u>

11. **SECURED DEBTS**

The following secured debts are included within creditors:

	31.12.18	30.9.17
	£	£
Bank loans	<u>345,000</u>	<u>345,000</u>

The company's bank loan is secured by way of a charge over the company's property portfolio.

12. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.18	30.9.17
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

13. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 31 December 2018 and the year ended 30 September 2017:

	31.12.18	30.9.17
	£	£
<b>D J Whiddon</b>		
Balance outstanding at start of period	37,729	24,126
Amounts advanced	-	37,729
Amounts repaid	(37,729)	(24,126)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>-</u>	<u>37,729</u>

The director's loan has been made on an interest free basis.

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