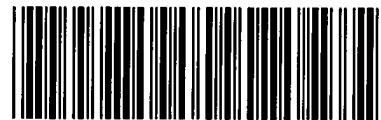


ROYD CATERING SERVICES LIMITED
FILLETED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2018

TUESDAY



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A15 18/09/2018 #291
COMPANIES HOUSE

WINE & CO
Chartered accountants
20-22 Bridge End
Leeds
LS1 4DJ

ROYD CATERING SERVICES LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2018

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ROYD CATERING SERVICES LIMITED

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTOR

I Manfredi

REGISTERED OFFICE

24 Stocks Gardens, Stocks Estate
Mytholmroyd
Hebden Bridge
West Yorkshire
HX7 5AY

ACCOUNTANTS

Wine & Co
Chartered accountants
20-22 Bridge End
Leeds
LS1 4DJ

ROYD CATERING SERVICES LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ROYD CATERING SERVICES LIMITED

YEAR ENDED 30 APRIL 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Royd Catering Services Limited for the year ended 30 April 2018, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Royd Catering Services Limited in accordance with the terms of our engagement letter dated 8 August 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Royd Catering Services Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Royd Catering Services Limited and its director for our work or for this report.

It is your duty to ensure that Royd Catering Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Royd Catering Services Limited. You consider that Royd Catering Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Royd Catering Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.


WINE & CO
Chartered accountants

20-22 Bridge End
Leeds
LS1 4DJ

30th August 2018

ROYD CATERING SERVICES LIMITED

STATEMENT OF FINANCIAL POSITION

30 APRIL 2018

	Note	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	5		26,698		—
Tangible assets	6		66,346		48,659
			<u>93,044</u>		<u>48,659</u>
CURRENT ASSETS					
Stocks		10,160		3,380	
Debtors	7	42,000		112,006	
Cash at bank and in hand		<u>26,301</u>		<u>60,620</u>	
		78,461		176,006	
CREDITORS: amounts falling due within one year	8	<u>(116,739)</u>		<u>(198,200)</u>	
NET CURRENT LIABILITIES			<u>(38,278)</u>		<u>(22,194)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			54,766		26,465
CREDITORS: amounts falling due after more than one year	9		(22,356)		—
PROVISIONS					
Taxation including deferred tax			<u>(12,606)</u>		<u>(9,732)</u>
NET ASSETS			<u>19,804</u>		<u>16,733</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Profit and loss account			<u>19,704</u>		<u>16,633</u>
SHAREHOLDERS FUNDS			<u>19,804</u>		<u>16,733</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The statement of financial position
continues on the following page.

The notes on pages 5 to 8 form part of these financial statements.

ROYD CATERING SERVICES LIMITED
STATEMENT OF FINANCIAL POSITION *(continued)*

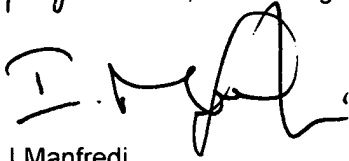
30 APRIL 2018

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 29 August 2018, and are signed on behalf of the board by:



I Manfredi
Director

Company registration number: 05787193

The notes on pages 5 to 8 form part of these financial statements.

ROYD CATERING SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2018

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 24 Stocks Gardens, Stocks Estate, Mytholmroyd, Hebden Bridge, West Yorkshire, HX7 5AY.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax.

Income tax

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - 5% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

ROYD CATERING SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2018

3. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and Machinery	-	15% reducing balance
Fixtures & Fittings	-	15% reducing balance
Motor Vehicles	-	25% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. EMPLOYEE NUMBERS

The average number of persons employed by the company during the year amounted to 7 (2017: 5).

5. INTANGIBLE ASSETS

	Goodwill
	£
Cost	
Additions	—
Acquisitions through business combinations	27,500
At 30 April 2018	27,500
Amortisation	
Charge for the year	802
At 30 April 2018	802
Carrying amount	
At 30 April 2018	26,698
At 30 April 2017	—

ROYD CATERING SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2018

6. TANGIBLE ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 May 2017	56,576	10,669	40,167	107,412
Additions	1,285	27,500	–	28,785
At 30 April 2018	57,861	38,169	40,167	136,197
Depreciation				
At 1 May 2017	22,854	7,746	28,153	58,753
Charge for the year	5,251	2,844	3,003	11,098
At 30 April 2018	28,105	10,590	31,156	69,851
Carrying amount				
At 30 April 2018	29,756	27,579	9,011	66,346
At 30 April 2017	33,722	2,923	12,014	48,659

7. DEBTORS

	2018 £	2017 £
Trade debtors	42,000	50,014
Amounts owed by group undertakings and undertakings in which the company has a participating interest	–	60,800
Other debtors	–	1,192
	42,000	112,006

8. CREDITORS: amounts falling due within one year

	2018 £	2017 £
Bank loans and overdrafts	23,338	40,000
Trade creditors	19,965	17,026
Corporation tax	18,960	10,929
Social security and other taxes	14,183	338
Other creditors	27,139	68,524
Other creditors	13,154	61,383
	116,739	198,200

9. CREDITORS: amounts falling due after more than one year

	2018 £	2017 £
Bank loans and overdrafts	22,356	–

ROYD CATERING SERVICES LIMITED
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 APRIL 2018

10. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2018	2017
	£	£
Not later than 1 year	<u>25,000</u>	<u>25,000</u>

11. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

During the year the director entered into the following advances and credits with the company:

	2018			
	Balance brought forward £	Advances/ (credits) to the director £	Amounts repaid £	Balance outstanding £
I Manfredi	<u>(55,855)</u>	<u>(41,115)</u>	<u>90,360</u>	<u>(6,610)</u>

	2017			
	Balance brought forward £	Advances/ (credits) to the director £	Amounts repaid £	Balance outstanding £
I Manfredi	<u>(16,355)</u>	<u>(55,500)</u>	<u>16,000</u>	<u>(55,855)</u>

12. RELATED PARTY TRANSACTIONS

The director considers by virtue of shareholdings, that there is no controlling party of the company.