REGISTERED NUMBER: 06268721 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

FOR

MILLER ROSKELL LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2018

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	4

MILLER ROSKELL LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2018

DIRECTORS:	Mr D G Miller FCCA Mr K Roskell FCCA
REGISTERED OFFICE:	17 Victoria Road East Thornton Cleveleys Lancashire FY5 5HT
REGISTERED NUMBER:	06268721 (England and Wales)
ACCOUNTANTS:	Miller Roskell Limited Chartered Certified Accountants 17 Victoria Road East Thornton Cleveleys Lancashire FY5 5HT

STATEMENT OF FINANCIAL POSITION
31 JULY 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		30,800		-
Tangible assets	5		194,453		199,611
			225,253		199,611
CURRENT ASSETS					
Stocks		96,189		68,410	
Debtors	6	177,231		186,704	
Cash at bank and in hand		177,588		103,857	
		451,008		358,971	
CREDITORS					
Amounts falling due within one year	7	142,788		132,356	
NET CURRENT ASSETS			308,220		226,615
TOTAL ASSETS LESS CURRENT LIABILITIES			533,473		426,226
CAPITAL AND RESERVES					
Called up share capital			101		101
Retained earnings			533,372		426,125
SHAREHOLDERS' FUNDS			533,473		426,226

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

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

(b) 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 notes form part of these financial statements

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STATEMENT OF FINANCIAL POSITION - continued
31 JULY 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 April 2019 and were signed on its behalf by:

Mr K Roskell FCCA - Director

Mr D G Miller FCCA - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

1. STATUTORY INFORMATION

Miller Roskell 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of five years.

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.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2017 - 10) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 August 2017	216,855
Additions	38,500
At 31 July 2018	255,355
AMORTISATION	
At 1 August 2017	216,855
Charge for year	7,700
At 31 July 2018	224,555
NET BOOK VALUE	
At 31 July 2018	30,800
At 31 July 2017	-

5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 August 2017	179,162	10,250	23,954
Additions	-	-	2,133
At 31 July 2018	179,162	10,250	26,087
DEPRECIATION			
At 1 August 2017	2,591	10,249	12,988
Charge for year	2,583	-	3,752
At 31 July 2018	5,174	10,249	16,740
NET BOOK VALUE			
At 31 July 2018	173,988	1	9,347
At 31 July 2017	176,571	1	10,966

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5. **TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2017	13,014	18,077	244,457
Additions	860	3,399	6,392
At 31 July 2018	13,874	21,476	250,849
DEPRECIATION			
At 1 August 2017	6,166	12,852	44,846
Charge for year	2,189	3,026	11,550
At 31 July 2018	8,355	15,878	56,396
NET BOOK VALUE			
At 31 July 2018	5,519	5,598	194,453
At 31 July 2017	6,848	5,225	199,611

Included in cost of land and buildings is freehold land of £ 50,000 (2017 - £ 50,000) which is not depreciated.

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

	2018 £	2017 £
Trade debtors	142,324	156,804
Other debtors	34,907	29,900
	177,231	186,704

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

	2018 £	2017 £
Trade creditors	13,392	4,335
Taxation and social security	93,176	95,653
Other creditors	36,220	32,368
	142,788	132,356

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8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 July 2018 and 31 July 2017:

	2018 £	2017 £
Mr K Roskell FCCA		
Balance outstanding at start of year	9,522	-
Amounts advanced	11,895	9,522
Amounts repaid	(9,522)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	11,895	9,522

9. RELATED PARTY DISCLOSURES

The directors operated loan accounts with the company. The aggregate balance owed to the directors at 31 July 2018 was £16,060 (2017 - £14,038).

The company operates from premises owned personally by the directors, for which the company paid rent of £10,000 (2017 - £10,000).

10. ULTIMATE CONTROLLING PARTY

The controlling party is Mr D G Miller FCCA.

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.