

# Royle International Snacks & Drinks Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2013

MacMahon      Leggate  
Chartered      Accountants  
Charter      House  
18-20      Finsley      Gate  
Burnley  
BB11 2HA



**Royle International Snacks & Drinks Limited**  
**Contents**

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
Royle International Snacks & Drinks Limited  
for the Year Ended 30 November 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Royle International Snacks & Drinks Limited for the year ended 30 November 2013 set out on pages 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Royle International Snacks & Drinks Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Royle International Snacks & Drinks Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Royle International Snacks & Drinks Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Royle International Snacks & Drinks Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Royle International Snacks & Drinks Limited. You consider that Royle International Snacks & Drinks 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 accounts of Royle International Snacks & Drinks 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 accounts.

.....

MacMahon Leggate  
Chartered Accountants  
Charter House  
18-20 Finsley Gate  
Burnley  
Lancashire  
BB11 2HA  
14 July 2014

**Royle International Snacks & Drinks Limited**  
**(Registration number: 01659740)**  
**Abbreviated Balance Sheet at 30 November 2013**

	Note	2013 £	2012 £
<b>Current assets</b>			
Debtors		32,239	32,240
Cash at bank and in hand		<u>6,864</u>	<u>7,681</u>
		39,103	39,921
Creditors: Amounts falling due within one year		<u>(423)</u>	<u>(719)</u>
Net assets		<u><u>38,680</u></u>	<u><u>39,202</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	2	2
Profit and loss account		<u>38,678</u>	<u>39,200</u>
Shareholders' funds		<u><u>38,680</u></u>	<u><u>39,202</u></u>

For the year ending 30 November 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 14 July 2014

.....  
Mr S L Walton  
Director

The notes on page 3 form an integral part of these financial statements.

**Royle International Snacks & Drinks Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 November 2013**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 December 2012	8,099	8,099
At 30 November 2013	8,099	8,099
<b>Depreciation</b>		
At 1 December 2012	8,099	8,099
At 30 November 2013	8,099	8,099
<b>Net book value</b>		
At 30 November 2013	-	-
At 30 November 2012	-	-

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2013</b>		<b>2012</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	2	2	2	2

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.