

REGISTERED NUMBER: SC554340 (Scotland)

Unaudited Financial Statements for the Year Ended 31 January 2019

for

RKM Group Limited

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for the Year Ended 31 January 2019

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DIRECTORS:

R A Keane
K Martin

REGISTERED OFFICE:

Schooner House
2 Guild Street
AB11 6NE

REGISTERED NUMBER:

SC554340 (Scotland)

Balance Sheet
31 January 2019

	Notes	31.1.19 £	£	31.1.18 £	£
FIXED ASSETS					
Tangible assets	4		82,488		72,185
CURRENT ASSETS					
Stocks		7,052		9,748	
Debtors	5	10,166		3,844	
Cash at bank and in hand		<u>46,169</u>		<u>17,950</u>	
		63,387		31,542	
CREDITORS					
Amounts falling due within one year	6	<u>92,961</u>		<u>105,766</u>	
NET CURRENT LIABILITIES			<u>(29,574)</u>		<u>(74,224)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			52,914		(2,039)
CREDITORS					
Amounts falling due after more than one year	7		23,194		34,500
NET ASSETS/(LIABILITIES)			<u>29,720</u>		<u>(36,539)</u>
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			<u>29,710</u>		<u>(36,549)</u>
			<u>29,720</u>		<u>(36,539)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2019 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 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.
- (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.

Balance Sheet - continued
31 January 2019

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 1 July 2019 and were signed on its behalf by:

R A Keane - Director

Notes to the Financial Statements
for the Year Ended 31 January 2019

1. **STATUTORY INFORMATION**

RKM Group Limited is a private company, limited by shares, registered in Scotland. 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 etc - 20% on cost and 10% 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.

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 15 (2018 - 14).

Notes to the Financial Statements - continued
for the Year Ended 31 January 2019

4. **TANGIBLE FIXED ASSETS**

Plant and
machinery
etc
£

COST

At 1 February 2018

84,922

Additions

32,920

Disposals

(6,115)

At 31 January 2019

111,727**DEPRECIATION**

At 1 February 2018

12,737

Charge for year

16,595

Eliminated on disposal

(93)

At 31 January 2019

29,239**NET BOOK VALUE**

At 31 January 2019

82,488

At 31 January 2018

72,1855. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.1.19

31.1.18

£

£

Trade debtors

1,499

1,787

Other debtors

8,6672,05710,1663,8446. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.1.19

31.1.18

£

£

Trade creditors

60,354

66,574

Taxation and social security

23,814

20,556

Other creditors

8,79318,63692,961105,7667. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

31.1.19

31.1.18

£

£

Other creditors

23,19434,500