'MCAULEY'S CHEESEMONGER LIMITED

Registered Number
14619208
(England and Wales)

Unaudited Financial Statements for the Period ended
31 January 2024

'MCAULEY'S CHEESEMONGER LIMITED

Company Information
for the period from 26 January 2023 to 31 January 2024

Director	Sean Blaize Mcauley
Registered Address	1 Rose Cottages Ladybarn Lane Manchester M14 6YR
Registered Number	14619208 (England and Wales)

'MCAULEY'S CHEESEMONGER LIMITED

Balance Sheet as at
31 January 2024

	Notes	2024	
		£	£
Fixed assets			
Tangible assets	3		5,349
			5,349
Current assets			
Cash at bank and on hand		723	
		723	
Creditors amounts falling due within one year	4	(10,110)	
Net current assets (liabilities)			(9,387)
Total assets less current liabilities			(4,038)
Provisions for liabilities	5		(1,016)
Net assets			(5,054)
Capital and reserves			
Called up share capital			100
Profit and loss account			(5,154)
Shareholders' funds			(5,054)

The company was entitled to exemption from audit for this reporting period 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 their 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.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 25 October 2024, and are signed on its behalf by:

Sean Blaize Mcauley
Director
Registered Company No. 14619208

'MCAULEY'S CHEESEMONGER LIMITED

Notes to the Financial Statements
for the period ended 31 January 2024

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transition can be measured reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Reducing balance (%)
Plant and machinery	25
Vehicles	25

2. Average number of employees

	2024
Average number of employees during the year	1

3. Tangible fixed assets

	Plant & machinery	Vehicles	Total
	£	£	£
Cost or valuation			
Additions	630	6,500	7,130
At 31 January 24	630	6,500	7,130
Depreciation and impairment			
Charge for year	156	1,625	1,781
At 31 January 24	156	1,625	1,781
Net book value			
At 31 January 24	474	4,875	5,349
At 25 January 23	-	-	-

4. Creditors: amounts due within one year

	2024
	£
Other creditors	9,150
Accrued liabilities and deferred income	960
Total	10,110

5. Provisions for liabilities

	2024
	£
Net deferred tax liability (asset)	1,016
Total	1,016

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.