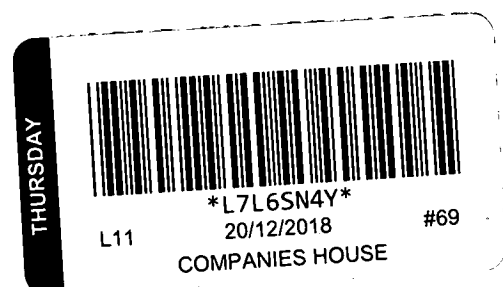


Company Registration No. 00419894 (England and Wales)

B. & R. SIGMAR LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018
PAGES FOR FILING WITH REGISTRAR



B. & R. SIGMAR LIMITED

COMPANY INFORMATION

Directors	Mrs Rivka Gross Mr Samuel Berger Mrs Lily Berger Mr Berish Berger Mrs Pessie Berger Mr Sije Berger Mr Abraham Klein Mrs Sarah Klein Mr Joshua Sternlicht Mrs Zelda Sternlicht
Secretary	Mr Berish Berger
Company number	00419894
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
Auditor	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU

B. & R. SIGMAR LIMITED

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B. & R. SIGMAR LIMITED

STATEMENT OF FINANCIAL POSITION

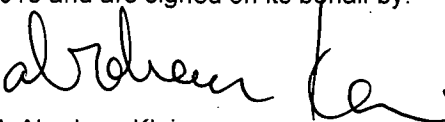
AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Investments	2		2,366		3,309
Current assets					
Debtors	3	440,700		462,700	
Cash at bank and in hand		-		978	
		440,700		463,678	
Creditors: amounts falling due within one year	4	(216,343)		(239,442)	
Net current assets			224,357		224,236
Total assets less current liabilities			226,723		227,545
Capital and reserves					
Called up share capital	5		500		500
Profit and loss reserves	6		226,223		227,045
Total equity			226,723		227,545

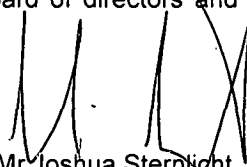
The directors of the company have elected not to include a copy of the income statement within the financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 17 December 2018 and are signed on its behalf by:



Mr Abraham Klein
Director



Mr Joshua Sternlicht
Director

Company Registration No. 00419894

B. & R. SIGMAR LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2018

	Share capital	Profit and loss reserves	Total
	£	£	£
Balance at 1 April 2016	500	229,407	229,907
Year ended 31 March 2017:			
Loss and total comprehensive income for the year	-	(2,362)	(2,362)
	<hr/>	<hr/>	<hr/>
Balance at 31 March 2017	500	227,045	227,545
Year ended 31 March 2018:			
Loss and total comprehensive income for the year	-	(822)	(822)
	<hr/>	<hr/>	<hr/>
Balance at 31 March 2018	<u>500</u>	<u>226,223</u>	<u>226,723</u>

B. & R. SIGMAR LIMITED

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

1 Accounting policies

Company information

B. & R. Sigmar Limited is a private company limited by shares incorporated in England and Wales. The registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

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 company after deducting all of its liabilities.

B. & R. SIGMAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued).

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Fixed asset investments

	2018 £	2017 £
Investments	2,366	3,309

Investments comprise shares listed on the London Stock Exchange.

Movements in fixed asset investments

	Investments other than loans £
Cost or valuation	
At 1 April 2017	3,309
Valuation changes	(943)
At 31 March 2018	2,366
Carrying amount	
At 31 March 2018	2,366
At 31 March 2017	3,309

B. & R. SIGMAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

3 Debtors

	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	-	22,000
Amounts owed by group undertakings	440,700	440,700
	<u>440,700</u>	<u>462,700</u>

4 Creditors: amounts falling due within one year

	2018	2017
	£	£
Amounts due to group undertakings	216,343	233,202
Other creditors	-	6,240
	<u>216,343</u>	<u>239,442</u>

5 Called up share capital

	2018	2017
	£	£
Ordinary share capital Issued and fully paid 500 Ordinary shares of £1 each	500	500
	<u>500</u>	<u>500</u>

6 Profit and loss reserves

Of the profit and loss account reserves, £225,222 is distributable, the remaining £1,001 not being distributable as it is not realised.

7 Audit report information

As the income statement has been omitted from the filing copy of the financial statements the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

The senior statutory auditor was Moshe Broner-Cohen.
The auditor was Cohen Arnold.

8 Parent company

The parent of the smallest and only group for which consolidated financial statements are drawn up, of which the entity is a member, is Tabletop London Limited, its registered office being New Burlington House, 1075 Finchley Road, London NW11 0PU.