

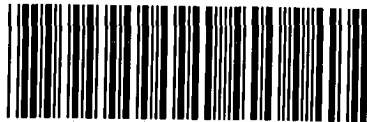
**COMPLEAT FOOD NETWORK LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2022**

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**COMPLEAT FOOD NETWORK LIMITED**

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**COMPANY INFORMATION**

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**Directors** S Bell  
M Mandavia  
E Pedder (resigned 26 February 2021)

**Registered number** 03848874

**Registered office** Building 4 Foundation Park  
Roxborough Way  
Maidenhead  
SL6 3UD

**Accountants** Chartered Accountants  
Building 4 Foundation Park  
Roxborough Way  
Maidenhead  
SL6 3UD

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**COMPLEAT FOOD NETWORK LIMITED**

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**COMPLEAT FOOD NETWORK LIMITED**  
**REGISTERED NUMBER: 03848874**

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**BALANCE SHEET**  
**AS AT 31 JANUARY 2022**

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	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	1,000	1,000
		<u>1,000</u>	<u>1,000</u>
<b>Total assets less current liabilities</b>		<b>1,000</b>	<b>1,000</b>
<b>Net assets</b>		<u><b>1,000</b></u>	<u><b>1,000</b></u>
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
		<u><b>1,000</b></u>	<u><b>1,000</b></u>

For the year ended 31 January 2022 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**M Mandavia**  
Director

Date: **28 JULY 2022**

The notes on pages 2 to 4 form part of these financial statements.

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## COMPLEAT FOOD NETWORK LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

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#### 1. General information

Compleat Food Network Limited is a private Company, limited by shares, incorporated in the United Kingdom under the Companies Act. The address of the registered office is given on the Company Information page.

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Company operates.

The Company was dormant throughout the entire accounting period.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

The following accounting policies have been applied:

##### 2.2 Foreign currency translation

###### Functional and presentation currency

The Company's functional and presentational currency is GBP.

###### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Income and Retained Earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

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## COMPLEAT FOOD NETWORK LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

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#### 2. Accounting policies (continued)

##### 2.3 Intangible assets

###### Goodwill

Goodwill represents the difference between amounts paid on the cost of a business combination and the acquirer's interest in the fair value of its identifiable assets and liabilities of the acquiree at the date of acquisition. Subsequent to initial recognition, goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised on a straight-line basis to the Statement of Income and Retained Earnings over its useful economic life.

###### Other intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

Goodwill	-	10% straight line
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##### 2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Tenant's improvements	-	10% straight line
Office equipment	-	25% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

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**COMPLEAT FOOD NETWORK LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

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**3. Subsidiary Undertakings**

Food Network Limited, registered office of Building 4 Foundation Park, Maidenhead, SL6 3UD was a subsidiary during the year. The Company held 100% of the Ordinary Share Capital.

**4. Debtors**

	2022 £	2021 £
Amounts owed by group undertakings	1,000	1,000
	<u>1,000</u>	<u>1,000</u>