

Registration number 5167708

**REGISTRAR OF
COMPANIES**

Nutrichef Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2012

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Nutrichef Limited
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Nutrichef Limited
(Registration number: 5167708)
Abbreviated Balance Sheet at 30 September 2012

| | Note | 2012 £ | 2011 £ |
|--|------|------------------|------------------|
| Fixed assets | | | |
| Intangible fixed assets | | 43 | 87 |
| Tangible fixed assets | 2 | <u>41,339</u> | <u>47,384</u> |
| | | <u>41,382</u> | <u>47,471</u> |
| Current assets | | | |
| Stocks | | 11,518 | 13,711 |
| Debtors | | 24,702 | 20,527 |
| Cash at bank and in hand | | <u>4,779</u> | <u>5,504</u> |
| | | 40,999 | 39,742 |
| Creditors Amounts falling due within one year | 3 | <u>(55,165)</u> | <u>(41,597)</u> |
| Net current liabilities | | <u>(14,166)</u> | <u>(1,855)</u> |
| Total assets less current liabilities | | 27,216 | 45,616 |
| Creditors Amounts falling due after more than one year | 3 | <u>(184,708)</u> | <u>(185,209)</u> |
| Net liabilities | | <u>(157,492)</u> | <u>(139,593)</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 200 | 200 |
| Profit and loss account | | <u>(157,692)</u> | <u>(139,793)</u> |
| Shareholders' deficit | | <u>(157,492)</u> | <u>(139,593)</u> |


For the year ending 30 September 2012 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 directors acknowledge 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

Approved by the Board on 12.06.13 and signed on its behalf by


D Cox
Director

Nutrichef Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

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)

Going concern

There were net current liabilities at the balance sheet date. However, these financial statements have been prepared on a going concern basis with the support of its directors

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

| Asset class | Amortisation method and rate |
|--------------------|-------------------------------------|
| Franchise | 10 years straight line basis |
| Patents | 16 years straight line basis |

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

| Asset class | Depreciation method and rate |
|-----------------------------|-------------------------------------|
| Freehold land and buildings | 6 years straight line basis |
| Website costs | 25% reducing balance basis |
| Plant and machinery | 20% reducing balance basis |
| Fixtures and fittings | 20% reducing balance basis |
| Motor vehicles | 25% reducing balance basis |
| Office equipment | 20% reducing balance basis |
| Computer equipment | 20% reducing balance basis |

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Nutrichef Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

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Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

2 Fixed assets

| | Intangible assets £ | Tangible assets £ | Total £ |
|-----------------------|---------------------------|-------------------------|------------|
| Cost | | | |
| At 1 October 2011 | 14,383 | 111,558 | 125,941 |
| Additions | - | 5,959 | 5,959 |
| At 30 September 2012 | 14,383 | 117,517 | 131,900 |
| Depreciation | | | |
| At 1 October 2011 | 14,296 | 64,174 | 78,470 |
| Charge for the year | 44 | 12,004 | 12,048 |
| At 30 September 2012 | 14,340 | 76,178 | 90,518 |
| Net book value | | | |
| At 30 September 2012 | 43 | 41,339 | 41,382 |
| At 30 September 2011 | 87 | 47,384 | 47,471 |

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company

| | 2012 £ | 2011 £ |
|--|-----------|-----------|
| Amounts falling due within one year | 2,411 | 2,113 |
| Amounts falling due after more than one year | 22,368 | 22,948 |
| Total secured creditors | 24,779 | 25,061 |

Nutrichef Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

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4 Share capital

Allotted, called up and fully paid shares

| | 2012 | | 2011 | |
|----------------------------|-------------|------------|-------------|------------|
| | No. | £ | No. | £ |
| Ordinary Shares of £1 each | <u>200</u> | <u>200</u> | <u>200</u> | <u>200</u> |