

Registration number 5167708

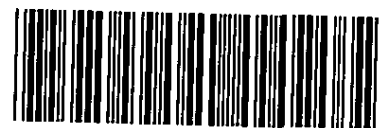
**REGISTRAR OF
COMPANIES**

Nutrichef Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2013

SATURDAY



A382WDDE

A04

17/05/2014

#231

COMPANIES HOUSE

Nutrichef Limited
Contents

Abbreviated Balance Sheet	1 to 2
Notes to the Abbreviated Accounts	3 to 5

Nutrichef Limited
(Registration number: 5167708)
Abbreviated Balance Sheet at 30 September 2013

	Note	2013 £	2012 £
Fixed assets			
Intangible fixed assets		-	43
Tangible fixed assets	2	<u>23,148</u>	<u>41,338</u>
		<u>23,148</u>	<u>41,381</u>
Current assets			
Stocks		403	11,518
Debtors		8,245	24,702
Cash at bank and in hand		<u>13</u>	<u>4,779</u>
		8,661	40,999
Creditors Amounts falling due within one year	3	<u>(45,683)</u>	<u>(55,165)</u>
Net current liabilities		<u>(37,022)</u>	<u>(14,166)</u>
Total assets less current liabilities		(13,874)	27,215
Creditors Amounts falling due after more than one year	3	<u>(173,460)</u>	<u>(184,707)</u>
Net liabilities		<u>(187,334)</u>	<u>(157,492)</u>
Capital and reserves			
Called up share capital	4	200	200
Profit and loss account		<u>(187,534)</u>	<u>(157,692)</u>
Shareholders' deficit		<u>(187,334)</u>	<u>(157,492)</u>

The notes on pages 3 to 5 form an integral part of these financial statements

Nutrichef Limited
(Registration number: 5167708)
Abbreviated Balance Sheet at 30 September 2013

..... continued


For the year ending 30 September 2013 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 *April 22/14* and signed on its behalf by


D Cox
Director

Nutrichef Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2013

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 2013

..... *continued*

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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2012	14,383	117,515	131,898
Disposals	-	(69,139)	(69,139)
At 30 September 2013	14,383	48,376	62,759
Depreciation			
At 1 October 2012	14,340	76,177	90,517
Charge for the year	43	7,292	7,335
Eliminated on disposals	-	(58,241)	(58,241)
At 30 September 2013	14,383	25,228	39,611
Net book value			
At 30 September 2013	-	23,148	23,148
At 30 September 2012	43	41,338	41,381

3 Creditors

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

Nutrichef Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2013

..... *continued*

	2013 £	2012 £
Amounts falling due within one year	2,524	2,411
Amounts falling due after more than one year	<u>19,778</u>	<u>22,368</u>
Total secured creditors	<u>22,302</u>	<u>24,779</u>

4 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No	£	No	£
Ordinary Shares of £1 each	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>