
**AVILTON FOODS INTERNATIONAL LIMITED (FORMERLY KNOWN AS
TRUMAN TRADING LIMITED)**

ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2009

SATURDAY



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COMPANIES HOUSE

AVILTON FOODS INTERNATIONAL LIMITED

**INDEPENDENT AUDITORS' REPORT TO AVILTON FOODS INTERNATIONAL LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Avilton Foods International Limited for the year ended 30 September 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTOR AND AUDITORS

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with the regulations made under that section.



David Aston
Senior Statutory Auditor
for and on behalf of
BARNES ROFFE LLP
Chartered Accountants & Statutory Auditor
35 Great Marlborough Street
London
W1F 7JF

Date 15 April 2010

AVILTON FOODS INTERNATIONAL LIMITED
REGISTERED NUMBER. 6293513

ABBREVIATED BALANCE SHEET
AS AT 30 SEPTEMBER 2009

	Note	2009 £	2008 £
FIXED ASSETS			
Tangible fixed assets	3	-	470,025
CURRENT ASSETS			
Stocks		189,898	32,214
Debtors		106,983	42,589
Cash at bank and in hand		45,084	3,558
		<u>341,965</u>	<u>78,361</u>
CREDITORS: amounts falling due within one year		<u>(439,531)</u>	<u>(328,700)</u>
NET CURRENT LIABILITIES		(97,566)	(250,339)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(97,566)</u>	<u>219,686</u>
CREDITORS: amounts falling due after more than one year		<u>(2,177,956)</u>	<u>(1,000,000)</u>
NET LIABILITIES		<u>(2,275,522)</u>	<u>(780,314)</u>
CAPITAL AND RESERVES			
Called up share capital	4	2	2
Profit and loss account		<u>(2,275,524)</u>	<u>(780,316)</u>
SHAREHOLDERS' DEFICIT		<u>(2,275,522)</u>	<u>(780,314)</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved and authorised for issue by the board and were signed on its behalf on 14 April 2010


Truman Holdings Limited
 Director

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

AVILTON FOODS INTERNATIONAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 SEPTEMBER 2009

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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)

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts

1.4 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the profit and loss account over its estimated economic life.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives. During the year, all fixed assets were fully impaired on the basis that they had no carrying value within the business.

1.6 Operating leases

Rentals under operating leases are charged on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.7 Going concern

The financial statements have been prepared on a going concern basis. However the balance sheet records net liabilities of £2,275,522, indicating that the company may not be able to carry on trading for the foreseeable future.

However, the company is financed by its immediate and ultimate parent undertakings who have confirmed that they will not seek repayment of their loan advances to the company until such time as the company has sufficient funds to do so.

On the above basis the directors consider that the preparation of the financial statements on a going concern basis is appropriate.

AVILTON FOODS INTERNATIONAL LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2009**

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 October 2008	-
Additions	183,776
At 30 September 2009	<u>183,776</u>
Amortisation	
At 1 October 2008	-
Charge for the year	183,776
At 30 September 2009	<u>183,776</u>
Net book value	
At 30 September 2009	<u>-</u>
At 30 September 2008	<u>-</u>

3 TANGIBLE FIXED ASSETS

	£
Cost	
At 1 October 2008	511,252
Disposals	(35,574)
At 30 September 2009	<u>475,678</u>
Depreciation	
At 1 October 2008	41,227
Charge for the year	444,325
On disposals	(9,874)
At 30 September 2009	<u>475,678</u>
Net book value	
At 30 September 2009	<u>-</u>
At 30 September 2008	<u>470,025</u>

4. SHARE CAPITAL

	2009 £	2008 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

AVILTON FOODS INTERNATIONAL LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2009**

5. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The immediate parent company is Truman Holdings Limited

The company's ultimate parent company is D R W B Foods Limited, a company incorporated in England and Wales

The company is controlled by H A V Charteris