

**FRESH MINDSET (UK) LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2019**

FRESH MINDSET (UK) LTD
UNAUDITED ACCOUNTS
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FRESH MINDSET (UK) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2019

Directors	Mr A Harris Dr N Harris
Secretary	Dr Naomi Harris
Company Number	6992163 (England and Wales)
Registered Office	Suite B6 Swan House, The Park Market Bosworth Nuneaton Warwickshire CV13 0JN ENGLAND
Accountants	Lilley & Co (UK) Limited Suite 6B, Swan House The Park Market Bosworth Warwickshire CV13 0LJ

FRESH MINDSET (UK) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	<u>4</u>	26,656	34,413
Current assets			
Debtors	5	30,175	19,814
Cash at bank and in hand		17,627	33,633
		<u>47,802</u>	<u>53,447</u>
Creditors: amounts falling due within one year	<u>6</u>	(40,898)	(42,530)
Net current assets		<u>6,904</u>	<u>10,917</u>
Total assets less current liabilities		33,560	45,330
Creditors: amounts falling due after more than one year	<u>7</u>	(20,748)	(27,661)
Provisions for liabilities			
Deferred tax		(5,065)	(6,538)
Net assets		<u>7,747</u>	<u>11,131</u>
Capital and reserves			
Called up share capital		4	4
Profit and loss account		7,743	11,127
Shareholders' funds		<u>7,747</u>	<u>11,131</u>

For the year ending 31 August 2019 the company was entitled to exemption from audit 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 and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 22 May 2020.

Mr A Harris
Director

Company Registration No. 6992163

FRESH MINDSET (UK) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2019

1 Statutory information

Fresh Mindset (UK) Ltd is a private company, limited by shares, registered in England and Wales, registration number 6992163. The registered office is Suite B6 Swan House, The Park, Market Bosworth, Nuneaton, Warwickshire, CV13 0JN, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% reducing balance
Computer equipment	33% straight line

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

FRESH MINDSET (UK) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2019

4 Tangible fixed assets

	Motor vehicles	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 September 2018	42,938	6,981	49,919
Additions	-	1,527	1,527
At 31 August 2019	42,938	8,508	51,446
Depreciation			
At 1 September 2018	10,734	4,772	15,506
Charge for the year	8,051	1,233	9,284
At 31 August 2019	18,785	6,005	24,790
Net book value			
At 31 August 2019	24,153	2,503	26,656
At 31 August 2018	32,204	2,209	34,413

5 Debtors

	2019	2018
	£	£
Trade debtors	20,708	10,301
Accrued income and prepayments	1,435	1,481
Other debtors	8,032	8,032
	30,175	19,814

6 Creditors: amounts falling due within one year

	2019	2018
	£	£
Obligations under finance leases and hire purchase contracts	6,913	6,913
Trade creditors	151	-
Taxes and social security	27,100	27,189
Other creditors	5,368	7,297
Loans from directors	-	381
Accruals	866	750
Deferred income	500	-
	40,898	42,530

7 Creditors: amounts falling due after more than one year

	2019	2018
	£	£
Obligations under finance leases and hire purchase contracts	20,748	27,661

8 Average number of employees

During the year the average number of employees was 2 (2018: 2).

