

**FRESH MINDSET (UK) LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**FRESH MINDSET (UK) LTD**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**FRESH MINDSET (UK) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Directors</b>	Mr A Harris Dr N Harris
<b>Secretary</b>	Dr Naomi Harris
<b>Company Number</b>	6992163 (England and Wales)
<b>Registered Office</b>	Apartment 2, Oakfield Court Radcliffe-On-Trent Nottingham NG12 2AX England
<b>Accountants</b>	Lilley & Co (UK) Limited Suite 8 57 High Street Ilstock Leicestershire LE67 6LH

**FRESH MINDSET (UK) LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	-	764
<b>Current assets</b>			
Debtors	5	8,696	1,173
Cash at bank and in hand		10	958
		<u>8,706</u>	<u>2,131</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(38,814)	(6,421)
<b>Net current liabilities</b>		<u>(30,108)</u>	<u>(4,290)</u>
<b>Total assets less current liabilities</b>		(30,108)	(3,526)
<b>Provisions for liabilities</b>			
Deferred tax		-	(145)
<b>Net liabilities</b>		<u>(30,108)</u>	<u>(3,671)</u>
<b>Capital and reserves</b>			
Called up share capital		4	4
Profit and loss account		(30,112)	(3,675)
<b>Shareholders' funds</b>		<u>(30,108)</u>	<u>(3,671)</u>

For the year ending 31 August 2022 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.

The financial statements were approved by the Board of Directors and authorised for issue on 31 May 2023 and were signed on its behalf by

Mr A Harris  
Director

Company Registration No. 6992163

**FRESH MINDSET (UK) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**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 Apartment 2, Oakfield Court, Radcliffe-On-Trent, Nottingham, NG12 2AX, 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.

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

***Going concern***

The company is currently reliant on the financial support of the director and the bank, in the form of an overdraft. Whilst there is some uncertainty over whether the bank facility will remain in place and also whether the company will continue to trade, there is currently no definitive position on either. For this reason, the directors, having considered the above, continue to adopt the going concern basis in preparing the financial statements which assumes that the company will continue in operation for the foreseeable future. The directors have also assessed that there is no impairment of asset valuations reported in the financial statements.

**FRESH MINDSET (UK) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**4 Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	At cost
At 1 September 2021	4,269
At 31 August 2022	4,269
<b>Depreciation</b>	
At 1 September 2021	3,505
Charge for the year	764
At 31 August 2022	4,269
<b>Net book value</b>	
At 31 August 2022	-
At 31 August 2021	764

**5 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
VAT	-	215
Trade debtors	8,640	-
Accrued income and prepayments	56	-
Other debtors	-	958
	8,696	1,173

**6 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank loans and overdrafts	32,460	-
VAT	1,298	-
Trade creditors	14	-
Other creditors	1,941	2,742
Loans from directors	2,411	2,989
Accruals	690	690
	38,814	6,421

**7 Loans to directors**

	<b>Brought Forward £</b>	<b>Advance/ credit £</b>	<b>Repaid £</b>	<b>Carried Forward £</b>
Mr A Harris				
Loan to directors - Joint account	(2,989)	578	-	(2,411)
	(2,989)	578	-	(2,411)

The balance of loans due from directors at the year-end are included within creditors.

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**8 Average number of employees**

During the year the average number of employees was 0 (2021: 0).

