

Registered number  
08369495

Fresh Foods (UK) Limited

Abbreviated Accounts

31 March 2015

## **Fresh Foods (UK) Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Fresh Foods (UK) Limited for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Fresh Foods (UK) Limited for the year ended 31 March 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

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W13 9HE

21 May 2015

**Fresh Foods (UK) Limited****Registered number:** 08369495**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	34,376	30,577
<b>Current assets</b>			
Stocks		29,480	27,150
Debtors		230,413	25,941
Cash at bank and in hand		50,026	9,419
		<u>309,919</u>	<u>62,510</u>
<b>Creditors: amounts falling due within one year</b>		<u>(333,661)</u>	<u>(87,276)</u>
<b>Net current liabilities</b>		(23,742)	(24,766)
<b>Net assets</b>		<u>10,634</u>	<u>5,811</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		10,534	5,711
<b>Shareholder's funds</b>		<u>10,634</u>	<u>5,811</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Sukhwinder Singh

Director

Approved by the board on 21 May 2015

**Fresh Foods (UK) Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax, of goods supplied by the company.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Catering equipment	20% reducing balance basis
Fixtures and fittings	20% reducing balance basis

***Stocks***

Stock is valued by the director at the lower of cost and net realisable value.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

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

**2 Tangible fixed assets**

£

**Cost**

At 1 April 2014	38,221
Additions	12,392
At 31 March 2015	<u>50,613</u>

**Depreciation**

At 1 April 2014	7,644
Charge for the year	8,593
At 31 March 2015	<u>16,237</u>

**Net book value**

At 31 March 2015

34,376

At 31 March 2014

30,577

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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