

REGISTERED NUMBER: 08779005 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2018**  
**FOR**  
**FRESH GROUND CONSULTANCY LIMITED**  
**TRADING AS**  
**FRESH GROUND GROUP**

**FRESH GROUND CONSULTANCY LIMITED (REGISTERED NUMBER: 08779005)  
TRADING AS FRESH GROUND GROUP**

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FOR THE YEAR ENDED 30 NOVEMBER 2018**

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**FRESH GROUND CONSULTANCY LIMITED  
TRADING AS FRESH GROUND GROUP**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 NOVEMBER 2018**

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**DIRECTORS:**

Mr C P Dyson  
Mr A Dyson

**REGISTERED OFFICE:**

3 Thorn Tree  
Elmhurst Business Park  
Lichfield  
Staffordshire  
WS13 8EZ

**REGISTERED NUMBER:**

08779005 (England and Wales)

**ACCOUNTANTS:**

Brookes Stephens  
New Media House  
Davidson Road  
Lichfield  
Staffordshire  
WS14 9DZ

**FRESH GROUND CONSULTANCY LIMITED (REGISTERED NUMBER: 08779005)**  
**TRADING AS FRESH GROUND GROUP**

**STATEMENT OF FINANCIAL POSITION**  
**30 NOVEMBER 2018**

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	5		5,110		5,864
<b>Current assets</b>					
Stocks		1,100		-	
Debtors	6	28,480		11,474	
Cash at bank		<u>570</u>		<u>5,878</u>	
		30,150		17,352	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>36,770</u>		<u>34,517</u>	
<b>Net current liabilities</b>			(6,620)		(17,165)
<b>Total assets less current liabilities</b>			(1,510)		(11,301)
<b>Provisions for liabilities</b>			971		936
<b>Net liabilities</b>			<u>(2,481)</u>		<u>(12,237)</u>
<b>Capital and reserves</b>					
Called up share capital	9		100		100
Retained earnings			<u>(2,581)</u>		<u>(12,337)</u>
<b>Shareholders' funds</b>			<u>(2,481)</u>		<u>(12,237)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these financial statements

**FRESH GROUND CONSULTANCY LIMITED (REGISTERED NUMBER: 08779005)  
TRADING AS FRESH GROUND GROUP**

**STATEMENT OF FINANCIAL POSITION - continued  
30 NOVEMBER 2018**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30 August 2019 and were signed on its behalf by:

Mr A Dyson - Director

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2018

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1. **STATUTORY INFORMATION**

Fresh Ground Consultancy Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

The directors have reviewed the credit facilities available to the company over the forthcoming 12 months and assessed that they are sufficient to allow the company to continue to trade and meet its financial obligations as they fall due.

**Turnover**

Turnover represents net invoiced goods and services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2018

3. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2017 - 3) .

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 December 2017	11,056
Additions	950
At 30 November 2018	<u>12,006</u>
<b>DEPRECIATION</b>	
At 1 December 2017	5,192
Charge for year	1,704
At 30 November 2018	<u>6,896</u>
<b>NET BOOK VALUE</b>	
At 30 November 2018	<u>5,110</u>
At 30 November 2017	<u>5,864</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	12,449	10,299
Other debtors	<u>16,031</u>	<u>1,175</u>
	<u>28,480</u>	<u>11,474</u>

**FRESH GROUND CONSULTANCY LIMITED (REGISTERED NUMBER: 08779005)**  
**TRADING AS FRESH GROUND GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2018**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade creditors	1,352	906
Taxation and social security	34,543	24,036
Other creditors	875	9,575
	<u>36,770</u>	<u>34,517</u>

**8. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	<u>550</u>	<u>400</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018	2017
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**10. RELATED PARTY DISCLOSURES**

At the year end, the directors owed the company £11,514 (2017: the company owed the directors £8,700). These loans are interest free and repayable on demand.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.