

# DMB Foods Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

TGKS Accountancy Limited  
t/a AIMS Accountants for Business  
The Mill at Scott Hall  
44 Potternewton Mount  
Leeds  
LS7 2DR

**DMB Foods Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
DMB Foods Limited  
for the Year Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of DMB Foods Limited for the year ended 31 July 2016 set out on pages 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of DMB Foods Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of DMB Foods Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DMB Foods Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that DMB Foods Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of DMB Foods Limited. You consider that DMB Foods Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of DMB Foods Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

TGKS Accountancy Limited  
t/a AIMS Accountants for Business  
The Mill at Scott Hall  
44 Potternewton Mount  
Leeds  
LS7 2DR  
22 June 2017

**DMB Foods Limited**  
**(Registration number: 09112617)**  
**Abbreviated Balance Sheet at 31 July 2016**

|   | Note     | 2016<br>£ | 2015<br>£ |
|---|----------|-----------|-----------|
| <b>Fixed assets</b>                                     |          |           |           |
| Tangible fixed assets                                   |          | 22,450    | -         |
| <b>Current assets</b>                                   |          |           |           |
| Debtors   |          | 14,378    | 100       |
| Cash at bank and in hand                                |          | 290       | -         |
|   |          | 14,668    | 100       |
| Creditors: Amounts falling due within one year          |          | (45,894)  | -         |
| Net current (liabilities)/assets                        |          | (31,226)  | 100       |
| Total assets less current liabilities                   |          | (8,776)   | 100       |
| Creditors: Amounts falling due after more than one year |          | (20,712)  | -         |
| Net (liabilities)/assets                                |          | (29,488)  | 100       |
| <b>Capital and reserves</b>                             |          |           |           |
| Called up share capital                                 | <u>3</u> | 100       | 100       |
| Profit and loss account                                 |          | (29,588)  | -         |
| Shareholders' (deficit)/funds                           |          | (29,488)  | 100       |

For the year ending 31 July 2016 the company was entitled to exemption 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 22 June 2017

.....  
Mr M R Firth  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
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**DMB Foods Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 July 2016**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

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 January 2015).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| Motor Vehicles     | 25% straight line                   |
| Office Equipment   | 25% straight line                   |

**Hire purchase and leasing**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**DMB Foods Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 July 2016**  
..... *continued*

**2 Fixed assets**

|                       | <b>Tangible assets</b> | <b>Total</b> |
|-----------------------|------------------------|--------------|
|                       | <b>£</b>               | <b>£</b>     |
| <b>Cost</b>           |                        |              |
| Additions             | 29,600                 | 29,600       |
| At 31 July 2016       | 29,600                 | 29,600       |
| <b>Depreciation</b>   |                        |              |
| Charge for the year   | 7,150                  | 7,150        |
| At 31 July 2016       | 7,150                  | 7,150        |
| <b>Net book value</b> |                        |              |
| At 31 July 2016       | 22,450                 | 22,450       |

**3 Share capital**

**Allotted, called up and fully paid shares**

|                            | <b>2016</b> |          | <b>2015</b> |          |
|----------------------------|-------------|----------|-------------|----------|
|                            | <b>No.</b>  | <b>£</b> | <b>No.</b>  | <b>£</b> |
| Ordinary Shares of £1 each | 100         | 100      | 100         | 100      |

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.