

**FRUBERIA (UK) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018**

PJM Accountancy

Chartered Accountants

Trevean
Yeolmbridge
Launceston
Cornwall
PL15 8NJ

Fruberia (UK) Limited
Unaudited Financial Statements
For The Year Ended 31 August 2018

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**Fruberia (UK) Limited
Company Information
For The Year Ended 31 August 2018**

Directors	Mr James Sawday Mr Dinis Grussner
Company Number	9724363
Registered Office	Office B105, Beacon Place Victoria Offices, Station Approach Victoria Cornwall PL26 8LG
Business	Office B105, Beacon Place, Victoria Offices Station Approach Victoria Cornwall PL26 8LG
Accountants	PJM Accountancy Chartered Accountants Trevean Yeolmbridge Launceston Cornwall PL15 8NJ

Change of name

The company changed its name from The Fresh Supply Company Limited on 5 November 2018.

Fruberia (UK) Limited
Balance Sheet
As at 31 August 2018

Registered number: 9724363

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		48,028		-
			<u>48,028</u>		<u>-</u>
CURRENT ASSETS					
Stocks	5	-		6,038	
Debtors	6	644,955		113,965	
Cash at bank and in hand		18,314		36,092	
		<u>663,269</u>		<u>156,095</u>	
Creditors: Amounts Falling Due Within One Year	7	(594,348)		(110,606)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			<u>68,921</u>		<u>45,489</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>116,949</u>		<u>45,489</u>
NET ASSETS			<u>116,949</u>		<u>45,489</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			116,849		45,389
			<u>116,949</u>		<u>45,489</u>
SHAREHOLDERS' FUNDS			<u>116,949</u>		<u>45,489</u>

Fruberia (UK) Limited
Balance Sheet (continued)
As at 31 August 2018

For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr James Sawday

6 November 2018

The notes on pages 5 to 7 form part of these financial statements.

Fruberia (UK) Limited
Statement of Changes in Equity
For The Year Ended 31 August 2018

	Share Capital	Profit and Loss Account	Total
	£	£	£
As at 1 September 2016	1	23,789	23,790
Profit for the year and total comprehensive income	-	21,600	21,600
Arising on shares issued during the period	99	-	99
As at 31 August 2017 and 1 September 2017	100	45,389	45,489
Profit for the year and total comprehensive income	-	71,460	71,460
As at 31 August 2018	100	116,849	116,949

Fruberia (UK) Limited
Notes to the Financial Statements
For The Year Ended 31 August 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets comprise licences which are amortised to profit and loss account over their estimated economic life of 5 years.

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

1.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2017: 2)

Fruberian (UK) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2018

4. Intangible Assets

	Other
	£
Cost	
As at 1 September 2017	-
Additions	52,393
As at 31 August 2018	52,393
Amortisation	
As at 1 September 2017	-
Provided during the period	4,365
As at 31 August 2018	4,365
Net Book Value	
As at 31 August 2018	48,028
As at 1 September 2017	-

Intangible Fixed Assets comprises licences.

5. Stocks

	2018	2017
	£	£
Stock - finished goods	-	6,038
	-	6,038

6. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	490,979	67,971
Prepayments and accrued income	98,074	9,590
VAT Recoverable	10,682	8,272
Other debtors	45,220	28,132
	644,955	113,965

Fruberia (UK) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2018

7. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	454,593	97,193
Corporation tax	16,763	5,250
Other creditors	2,726	2,386
Unsecured loans	25,001	-
Accruals and deferred income	95,004	5,693
Directors' loan accounts	261	84
	<u>594,348</u>	<u>110,606</u>

8. Share Capital

	2018	2017
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

9. General Information

Fruberia (UK) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 9724363. The registered office is Office B105, Beacon Place, Victoria Offices, Station Approach, Victoria, Cornwall, PL26 8LG.

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.