

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

MAMAMADE FOODS LIMITED

Green and Purple Limited
The Barn
13-17 Margett Street
Cottenham
Cambridgeshire
CB24 8QY

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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MAMAMADE FOODS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

DIRECTORS:

I B Baron
S Baron
E Baron

REGISTERED OFFICE:

The Barn
13-17 Margett Street
Cottenham
Cambridgeshire

REGISTERED NUMBER:

11495394 (England and Wales)

ACCOUNTANTS:

Green and Purple Limited
The Barn
13-17 Margett Street
Cottenham
Cambridgeshire
CB24 8QY

BALANCE SHEET
31 DECEMBER 2022

		2022	2021
	Notes	£	as restated £
FIXED ASSETS			
Intangible assets	4	76,229	78,896
Tangible assets	5	53,936	41,732
		<u>130,165</u>	<u>120,628</u>
CURRENT ASSETS			
Stocks		130,000	52,737
Debtors	6	75,111	38,308
Cash at bank		126,493	466,815
		<u>331,604</u>	<u>557,860</u>
CREDITORS			
Amounts falling due within one year	7	(597,562)	(220,085)
NET CURRENT (LIABILITIES)/ASSETS		<u>(265,958)</u>	<u>337,775</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(135,793)	458,403
PROVISIONS FOR LIABILITIES		(10,248)	(7,929)
NET (LIABILITIES)/ASSETS		<u>(146,041)</u>	<u>450,474</u>
CAPITAL AND RESERVES			
Called up share capital	8	149	143
Share premium		1,336,950	1,065,736
Retained earnings		(1,483,140)	(615,405)
SHAREHOLDERS' FUNDS		<u>(146,041)</u>	<u>450,474</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
- (b) 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.

BALANCE SHEET - continued
31 DECEMBER 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 9 March 2023 and were signed on its behalf by:

I B Baron - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Statutory information

Mamamade Foods 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.

2. Accounting policies

Basis of preparing the financial statements

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. The financial statements have been prepared under the historical cost convention and to the date 5th January 2022 as permitted under the Companies Act 2006.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Research & Development costs are being amortised evenly over their estimated useful life of five years.

Website costs are being amortised evenly over their estimated useful life of three years.

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 - 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 17 (2021 - 9) .

4. Intangible fixed assets

	Other intangible assets £
Cost	
At 1 January 2022	111,173
Additions	24,050
At 31 December 2022	<u>135,223</u>
Amortisation	
At 1 January 2022	32,277
Charge for year	26,717
At 31 December 2022	<u>58,994</u>
Net book value	
At 31 December 2022	<u>76,229</u>
At 31 December 2021	<u>78,896</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2022	59,681
Additions	31,459
At 31 December 2022	<u>91,140</u>
Depreciation	
At 1 January 2022	17,949
Charge for year	19,255
At 31 December 2022	<u>37,204</u>
Net book value	
At 31 December 2022	<u>53,936</u>
At 31 December 2021	<u>41,732</u>

6. Debtors: amounts falling due within one year

	2022	2021 as restated
	£	£
Other debtors	<u>75,111</u>	<u>38,308</u>

7. Creditors: amounts falling due within one year

	2022	2021 as restated
	£	£
Trade creditors	106,603	86,754
Taxation and social security	75,316	32,556
Other creditors	415,643	100,775
	<u>597,562</u>	<u>220,085</u>

8. Called up share capital

Allotted, issued and fully paid:			2022	2021 as restated
Number:	Class:	Nominal value:	£	£
1,489,373	Ordinary	0.0001	<u>149</u>	<u>143</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Called up share capital - continued

58,601 Ordinary shares of 0.0001 each were allotted as fully paid at a premium of 4.24 per share during the year.

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.