

Registration number SC219481

Borderfresh Limited
Directors' report and financial statements
for the year ended 31st May 2009



Borderfresh Limited
Registration number SC219481

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Borderfresh Limited
Registration number SC219481

Directors' report
for the year ended 31st May 2009

The directors present their report and the financial statements for the year ended 31st May 2009.

Results and business review

The principal activity of the company would have been the sale of Agricultural Produce but it has yet to commence trading.

Directors

The directors who served during the year are as stated below:

Andrew Letham
Colin McGregor

Directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board on16/02/2010..... and signed on its behalf by



Colin McGregor
Director

Borderfresh Limited
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Balance sheet
as at 31st May 2009

		2009	2008
		£	£
Current assets			
Debtors	(Note 3)	2	2
		<u>2</u>	<u>2</u>
Net assets		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital:			
Ordinary shares of 1 each	(Note 4)	2	2
Shareholders' funds		<u>2</u>	<u>2</u>

Audit exemption statement

The directors are satisfied that the company was entitled to exemption from audit of the financial statements for the year ending 31st May 2009 by virtue of section 480 of the Companies Act 2006 relating to dormant companies, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for;

(a) Ensuring the Company keeps accounting records which comply with Section 386 of the Companies Act 2006 ; and

(b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its profit/loss for that financial year in accordance with Section 393 of the Companies Act 2006 and which otherwise comply with the accounting requirements of that Act relating to accounts, so far as applicable to the company.

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 16/02/2010 and signed on its behalf by

Andrew Letham
Director



Borderfresh Limited
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Notes to the financial statements
for the year ended 31st May 2009

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

2. Profit & Loss Account

The company has not traded, made profits or losses nor incurred any liabilities during the year ended 31st May 2009. Therefore, no profit and loss account is attached.

3. Debtors

	2009	2008
	£	£
Trade debtors	2	2
	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

4. Authorised share capital

	2009	2008
	£	£
1,000 Ordinary shares of 1 each	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

Issued share capital

	2009	2008
	£	£
2 Ordinary shares of 1 each	2	2
	<u>2</u>	<u>2</u>