

RUDE HEALTH FOODS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

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29/08/2014

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COMPANIES HOUSE

RUDE HEALTH FOODS LIMITED

COMPANY INFORMATION

EXECUTIVE DIRECTORS	C J L Barnard N Barnard J R Bouldin
DIRECTORS	A Humphries F Bucquet S Hope (appointed 1 November 2013)
COMPANY SECRETARY	J R Bouldin
REGISTERED NUMBER	05602067
REGISTERED OFFICE	Bedford House 69-79 Fulham High Street London SW6 3JW
INDEPENDENT AUDITOR	James Cowper LLP Chartered Accountants and Statutory Auditor 3 Wesley Gate Queen's Road Reading Berkshire RG1 4AP

RUDE HEALTH FOODS LIMITED

INDEPENDENT AUDITOR'S REPORT TO RUDE HEALTH FOODS LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Rude Health Foods Limited for the year ended 31 March 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

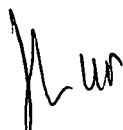
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.



Terry Goodsell FCA (Senior Statutory Auditor)

for and on behalf of
James Cowper LLP

Chartered Accountants and Statutory Auditor

3 Wesley Gate
Queen's Road
Reading
Berkshire
RG1 4AP

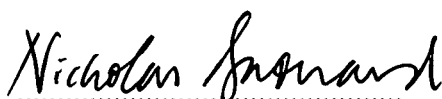
Date: 27 May 2014

RUDE HEALTH FOODS LIMITED
REGISTERED NUMBER: 05602067

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2014

	Note	£	2014 £	£	2013 £
FIXED ASSETS					
Intangible assets	2		23,020		30,619
Tangible assets	3		97,561		73,673
			<u>120,581</u>		<u>104,292</u>
CURRENT ASSETS					
Stocks		393,094		272,678	
Debtors		840,562		609,318	
Cash at bank and in hand		163,541		103,762	
		<u>1,397,197</u>		<u>985,758</u>	
CREDITORS: amounts falling due within one year		<u>(858,679)</u>		<u>(660,143)</u>	
NET CURRENT ASSETS			<u>538,518</u>		<u>325,615</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>659,099</u>		<u>429,907</u>
CREDITORS: amounts falling due after more than one year			-		(2,841)
PROVISIONS FOR LIABILITIES					
Deferred tax			(2,395)		-
NET ASSETS			<u>656,704</u>		<u>427,066</u>
CAPITAL AND RESERVES					
Called up share capital	4		382,500		382,500
Share premium account			132,000		132,000
Profit and loss account			142,204		(87,434)
SHAREHOLDERS' FUNDS			<u>656,704</u>		<u>427,066</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies' Act 2006 were approved and authorised for issue by the board and were signed on its behalf by:



N Barnard
Director

Date: 19.08.2014

The notes on pages 3 to 4 form part of these financial statements.

RUDE HEALTH FOODS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES

Accounting convention

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 April 2008).

Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Intangible fixed assets and amortisation

Intangible fixed assets relate to the costs associated with trademark applications and are stated at cost in the financial statements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	- 20% & 33% straight line
Computer equipment	- 33% straight line
Brand assets	- 50% straight line

Stocks

Stocks 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.

Deferred tax

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at 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 gains and losses are recognised in the Profit and Loss Account.

RUDE HEALTH FOODS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014**

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2013	30,619
Additions	2,870
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At 31 March 2014	33,489
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Amortisation	
At 1 April 2013	-
Charge for the year	10,469
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At 31 March 2014	10,469
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Net book value	
At 31 March 2014	23,020
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At 31 March 2013	30,619
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3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2013	216,551
Additions	92,763
Disposals	(96,466)
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At 31 March 2014	212,848
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Depreciation	
At 1 April 2013	142,878
Charge for the year	68,875
On disposals	(96,466)
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At 31 March 2014	115,287
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Net book value	
At 31 March 2014	97,561
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At 31 March 2013	73,673
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4. SHARE CAPITAL

	2014 £	2013 £
Allotted, called up and fully paid		
382,500 Ordinary shares of £1 each	382,500	382,500
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