

REGISTRAR

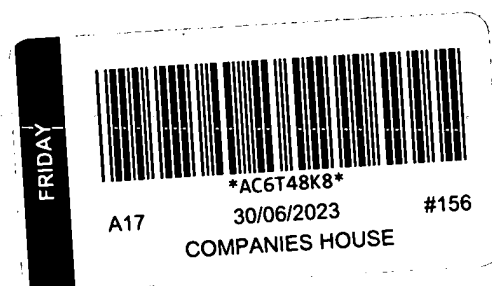
Registered number: 09606721

YOGIYO LIMITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 30 SEPTEMBER 2022



YOGIYO LIMITED
REGISTERED NUMBER: 09606721

**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**


	Note	30 September 2022 £	As restated 31 May 2021 £
Fixed assets			
Tangible assets	4	157	238
		<u>157</u>	<u>238</u>
Creditors: amounts falling due within one year	5	(179,065)	(121,065)
Net current liabilities		<u>(179,065)</u>	<u>(121,065)</u>
Total assets less current liabilities		<u>(178,908)</u>	<u>(120,827)</u>
Net liabilities		<u>(178,908)</u>	<u>(120,827)</u>
Capital and reserves			
Called up share capital		180	180
Profit and loss account		(179,088)	(121,007)
		<u>(178,908)</u>	<u>(120,827)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on


Phil Gotch 29/6/2023
Director

The notes on pages 2 to 4 form part of these financial statements.

YOGIYO LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2022

1. General information

Yogiyo Limited, a subsidiary of Euro Food Brands Limited, is a private company limited by shares and is incorporated in England and Wales, registered number 09606721. The registered office and principal place of business is International House, Constance Street, London, England, E16 2DQ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 3 years
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.3 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the period was 5 (2021 - 5).

YOGIYO LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

4. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 June 2021	238
At 30 September 2022	238
Depreciation	
Charge for the period on owned assets	81
At 30 September 2022	81
Net book value	
At 30 September 2022	157
At 31 May 2021	238

5. Creditors: Amounts falling due within one year

	30 September 2022 £	As restated 31 May 2021 £
Trade creditors	-	100
Amounts owed to group undertakings	107,919	49,919
Other creditors	71,146	71,046
	179,065	121,065

6. Prior year adjustment

A prior year adjustment has been made due a fundamental accounting error in previous periods in respect of a loan made to the Company in 2019. The impact of this has been to increase creditors and to decrease opening reserves by £49,919.

YOGIYO LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2022

7. Related party transactions

Included within amounts owed to group is £107,919 (2021 restated - £49,919) owed to Euro Food Brands Limited, the parent Company. There is no interest accruing on the balance and it is repayable on demand.

Included within other creditors is an amount of £50,033 (2021 - £50,033) owed to PJ Investment (Group) Limited, a Shareholder. There is no interest accruing on the balance and it is repayable on demand.

Included within other creditors is an amount of £21,113 (2021 - £21,013) owed to B Baidoe-Ansah Limited, a director. There is no interest accruing on the balance and it is repayable on demand.

8. Controlling party

Yogiyo Limited is a subsidiary of Euro Food Brands Limited.

Euro Food Brands Limited is wholly owed by E.F.B. Group Holdings Limited. The ultimate controlling party is S C Barlow.

9. Auditors' information

The auditors' report on the financial statements for the period ended 30 September 2022 was unqualified.

The audit report was signed on *30 June 2023* by Richard Powell BA FCA, Statutory Auditors (Senior Statutory Auditor) on behalf of MHA.