

## TLC FOODS DISTRIBUTION LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 August 2021

**End date:** 31 July 2022

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**Accountants' Report**  
**For the year ended 31 July 2022**

**Accountants report**

You consider that the company is exempt from an audit for the year ended 31 July 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently, we do not express any opinion on these accounts.

**ALI & CO**

**31 July 2022**

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**ALI & CO**

**450 CHEETHAM HILL ROAD**

**CHEETHAM HILL**

**MANCHESTER**

**M8 9LE**

**20 January 2023**

TLC FOODS DISTRIBUTION LTD  
Statement of Financial Position  
As at 31 July 2022

|  | Notes | 2022<br>£      |
|--|-------|----------------|
| <b>Fixed assets</b>                                  |       |                |
| Tangible fixed assets                                |       | 10,660         |
|  |       | <b>10,660</b>  |
| <b>Current assets</b>                                |       |                |
| Stocks   |       | 17,250         |
| Cash at bank and in hand                             |       | 12,106         |
|  |       | <b>29,356</b>  |
| <b>Creditors: amount falling due within one year</b> |       | (39,323)       |
| <b>Net current liabilities</b>                       |       | <b>(9,967)</b> |
| <b>Total assets less current liabilities</b>         |       | 693            |
| <b>Net assets</b>                                    |       | <b>693</b>     |
| <b>Capital and reserves</b>                          |       |                |
| Share premium account                                |       | 1              |
| Profit and loss account                              |       | 692            |
| <b>Shareholder's funds</b>                           |       | <b>693</b>     |

For the year ended 31 July 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 20 January 2023 and were signed by:

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Hassan VAZIFEH

Director

**TLC FOODS DISTRIBUTION LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 July 2022**

**General Information**

TLC FOODS DISTRIBUTION LTD is a private company, limited by shares, registered in , registration number 13487580, registration address 39 HANSON ROAD, MANCHESTER ENGLAND, M40 5ET.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

|                |                      |
|----------------|----------------------|
| Motor Vehicles | 18% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## **2. Staff Costs**

|  | <b>2022</b>   |
|--|---------------|
| <b>Average number of employees during the year</b> | <b>Number</b> |
| Administration                                     | 1             |
| Distribution                                       | 1             |
|  | <hr/>         |
|  | <b>2</b>      |
|  | <hr/>         |

## **3. Average number of employees**

Average number of employees during the year was 2.

#### 4. Tangible fixed assets

| <b>Cost or valuation</b>             | <b>Motor<br/>Vehicles</b> | <b>Total</b>  |
|--------------------------------------|---------------------------|---------------|
|                                      | <b>£</b>                  | <b>£</b>      |
| At 01 August 2021                    | -                         | -             |
| Additions                            | 13,000                    | 13,000        |
| Disposals                            | -                         | -             |
| At 31 July 2022                      | <b>13,000</b>             | <b>13,000</b> |
| <b>Depreciation</b>                  |                           |               |
| At 01 August 2021                    | -                         | -             |
| Charge for year                      | 2,340                     | 2,340         |
| On disposals                         | -                         | -             |
| At 31 July 2022                      | <b>2,340</b>              | <b>2,340</b>  |
| <b>Net book values</b>               |                           |               |
| Closing balance as at 31 July 2022   | <b>10,660</b>             | <b>10,660</b> |
| Opening balance as at 01 August 2021 | -                         | -             |

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.