

**Financial Statements for the Year Ended 31 August 2018**

**for**

**The Fresh Collection Limited**

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**for the Year Ended 31 August 2018**

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**The Fresh Collection Limited**  
**Company Information**  
**for the Year Ended 31 August 2018**

**DIRECTORS:** C Harmer  
Mrs S Harmer

**SECRETARY:** Mrs S Harmer

**REGISTERED OFFICE:** 5 Warren Street  
London  
W1T 5LA

**REGISTERED NUMBER:** 01929078

**ACCOUNTANTS:** Duboff Razak  
Kingsbury House  
468 Church Lane  
London  
NW9 8UA

**The Fresh Collection Limited (Registered number: 01929078)**

**Balance Sheet**  
**31 August 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		110,676		134,030
<b>CURRENT ASSETS</b>					
Stocks		2,656		10,177	
Debtors	5	163,926		165,213	
Cash at bank		-		1,535	
		<u>166,582</u>		<u>176,925</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>812,134</u>		<u>754,540</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(645,552)</u>		<u>(577,615)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(534,876)		(443,585)
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>15,424</u>		<u>15,424</u>
<b>NET LIABILITIES</b>			<u>(550,300)</u>		<u>(459,009)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings	9		<u>(550,400)</u>		<u>(459,109)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(550,300)</u>		<u>(459,009)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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 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.
- (b)

**The Fresh Collection Limited (Registered number: 01929078)**

**Balance Sheet - continued**  
**31 August 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 31 May 2019 and were signed on its behalf by:

C Harmer - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2018**

**1. STATUTORY INFORMATION**

The Fresh Collection Limited is a private company, limited by shares , registered in Not specified/Other. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

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

**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 18% reducing balance

Fixtures and fittings 18% reducing balance

Office equipment 18% reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 34 (2017 - 39 ) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2018**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2017	1,110,509	25,519	213,768	6,720	1,356,516
Additions	939	-	-	-	939
At 31 August 2018	<u>1,111,448</u>	<u>25,519</u>	<u>213,768</u>	<u>6,720</u>	<u>1,357,455</u>
<b>DEPRECIATION</b>					
At 1 September 2017	1,017,183	11,856	190,050	3,397	1,222,486
Charge for year	16,967	2,459	4,269	598	24,293
At 31 August 2018	<u>1,034,150</u>	<u>14,315</u>	<u>194,319</u>	<u>3,995</u>	<u>1,246,779</u>
<b>NET BOOK VALUE</b>					
At 31 August 2018	<u>77,298</u>	<u>11,204</u>	<u>19,449</u>	<u>2,725</u>	<u>110,676</u>
At 31 August 2017	<u>93,326</u>	<u>13,663</u>	<u>23,718</u>	<u>3,323</u>	<u>134,030</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Amounts owed by participating interests	68,626	68,626
Other debtors	<u>95,300</u>	<u>96,587</u>
	<u>163,926</u>	<u>165,213</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Bank loans and overdrafts	63,336	71,296
Trade creditors	367,240	458,228
Taxation and social security	251,562	172,154
Other creditors	<u>129,996</u>	<u>52,862</u>
	<u>812,134</u>	<u>754,540</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	<u>15,424</u>	<u>15,424</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2018 £	2017 £
Number:	Class:			
100	Ordinary shares	£1	<u>100</u>	<u>100</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2018**

9. **RESERVES**

	Retained earnings £
At 1 September 2017	(459,109)
Deficit for the year	<u>(91,291)</u>
At 31 August 2018	<u>(550,400)</u>



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.