

Company Registration No. 03738540 (England and Wales)

**FROBISHERS JUICES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2010**

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COMPANIES HOUSE

# **FROBISHERS JUICES LIMITED**

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# **FROBISHERS JUICES LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO FROBISHERS JUICES LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated financial statements set out on pages 2 to 4, together with the financial statements of Frobishers Juices Limited for the year ended 31 March 2010 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 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 auditors' 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 auditors**

The directors are responsible for preparing the abbreviated financial statements 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 financial statements to the Registrar of Companies and whether the abbreviated financial statements 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 financial statements and that the abbreviated financial statements to be delivered are properly prepared.

### **Opinion**

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

**Mr David Smith (Senior Statutory Auditor)**  
for and on behalf of Darnells  
Chartered Accountants  
Statutory Auditor



Date 9/12/10.

Quay House  
Quay Road  
Newton Abbot  
Devon  
TQ12 2BU

# FROBISHERS JUICES LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2010

	Notes	2010 £	£	2009 £	£
<b>Fixed assets</b>					
Tangible assets	2		9,888		-
<b>Current assets</b>					
Stocks		470,233		84,415	
Debtors		434,023		434,323	
Cash at bank and in hand		137,422		193,089	
		<u>1,041,678</u>		<u>711,827</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(598,921)</u>		<u>(260,459)</u>	
<b>Net current assets</b>			<u>442,757</u>		<u>451,368</u>
<b>Total assets less current liabilities</b>			<u>452,645</u>		<u>451,368</u>
<b>Capital and reserves</b>					
Called up share capital	3	300,000		2,000	
Share premium account		-		133,129	
Profit and loss account		152,645		316,239	
<b>Shareholders' funds</b>			<u>452,645</u>		<u>451,368</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 7/12/2010



Mr D M Pearce  
Director

Company Registration No 03738540

# FROBISHERS JUICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows

Plant and machinery	20% straight line
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#### 1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

#### 1.5 Stock

Stock is valued at the lower of cost and net realisable value. Provision is made where necessary for obsolete, slow-moving and defective stocks

#### 1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable

### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 April 2009	-
Additions	34,134
Disposals	(24,000)
	<hr/>
At 31 March 2010	10,134
	<hr/>
<b>Depreciation</b>	
At 1 April 2009	-
On disposals	(4,400)
Charge for the period	4,646
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At 31 March 2010	246
	<hr/>
<b>Net book value</b>	
At 31 March 2010	9,888
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# **FROBISHERS JUICES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010**

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<b>3</b>	<b>Share capital</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	300,000 Ordinary of £1 each	<u>300,000</u>	<u>2,000</u>

During the year the directors increased the issued share capital of the company to £300,000 by having a bonus issue which was charged to the share premium reserve and retained profit and loss reserves

### **4 Ultimate parent company**

During the year the immediate parent company was Rolbrook Limited, a company registered in England and Wales, the ultimate parent company was Cobell International Limited, a company registered in England and Wales

Cobell International Limited prepares group financial statements and copies can be obtained from the registered office

On 31 March 2010 ownership of the company passed to Cobell International Limited