COURT CAVENDISH LIMITED ABBREVIATED ACCOUNTS 31 DECEMBER 2007

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BREWERS

Chartered Accountants & Registered Auditors
Bourne House
Queen Street
Gomshall
Surrey GU5 9LY

ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2006 TO 31 DECEMBER 2007

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INDEPENDENT AUDITOR'S REPORT TO COURT CAVENDISH LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts, together with the financial statements of COURT CAVENDISH LIMITED for the period from 1 October 2006 to 31 December 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 audit work, for this report, or for the opinions we have formed

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions

OTHER INFORMATION

On 20 May 2008 we reported, as auditor of the company, to the shareholders on the financial statements prepared under Section 226 of the Companies Act 1985 for the period from 1 October 2006 to 31 December 2007, and the full text of the company audit report is reproduced on pages 2 to 3 of

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Chartered Accountants

& Registered Auditors

these financial statements

Bourne House Queen Street Gomshall Surrey GU5 9LY

20 May 2008

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF COURT CAVENDISH LIMITED

PERIOD FROM 1 OCTOBER 2006 TO 31 DECEMBER 2007

We have audited the financial statements of COURT CAVENDISH LIMITED for the period from 1 October 2006 to 31 December 2007 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) and on the basis of the accounting policies set out on page 8

This report is made solely to the company's shareholders, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland)

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF COURT CAVENDISH LIMITED (continued)

PERIOD FROM 1 OCTOBER 2006 TO 31 DECEMBER 2007

OPINION

In our opinion

the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 31 December 2007 and of its result for the period then ended,

the financial statements have been properly prepared in accordance with the Companies Act 1985, and

the information given in the Directors' Report is consistent with the financial statements

Bourne House Queen Street Gomshall

Surrey GU5 9LY

20 May 2008

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Chartered Accountants & Registered Auditors

ABBREVIATED BALANCE SHEET

31 DECEMBER 2007

			31 Dec 07	
	Note	£	£	£
FIXED ASSETS	2			
Tangible assets			5,349	-
CURRENT ASSETS				
Debtors		183,076		10
Cash at bank and in hand		14,268		-
		107.244		10
CDEDITORS A SECULIAR MAIN		197,344		10
CREDITORS: Amounts falling due within one ye	ear	(327,313)		-
NET CURRENT (LIABILITIES)/ASSETS			(129,969)	10
TOTAL ASSETS LESS CURRENT LIABILITIE	25		(124,620)	10
TOTAL ASSETS LESS CORRENT LIABILITY	2.5		(124,020)	
CAPITAL AND RESERVES				
Called-up equity share capital	4		10	10
Profit and loss account			(124,630)	-
(DEFICIT)/SHAREHOLDERS' FUNDS			(124,620)	10

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 20 May 2008, and are signed on their behalf by

DR C B PATEL

Director

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2006 TO 31 DECEMBER 2007

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

The turnover shown in the profit and loss account represents the value of work undertaken in the year exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings

25% straight line

Equipment

- 33% straight line

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2006 TO 31 DECEMBER 2007

2. FIXED ASSETS

	Tangible Assets £
COST Additions	6,700
At 31 December 2007	6,700
DEPRECIATION Charge for period	1,351
At 31 December 2007	1,351
NET BOOK VALUE At 31 December 2007	5,349
At 30 September 2006	

3. RELATED PARTY TRANSACTIONS

The company was under the control of Dr C B Patel throughout the current and previous year

Included within other creditors is a balance of £292,782 owed to Dr C B Patel

The company was established as UK Oncology Limited in September 2001, changed its name to Chai Patel Associates Limited in April 2007 and then again to Court Cavendish Limited in December 2007. The company did not begin trading until April 2007.

The company was appointed as a director of Smash Foods Limited on 29 June 2007 Included within debtors is a balance of £167,573 which is due from Smash Foods Limited

4. SHARE CAPITAL

Authorised share capital:

			31 Dec 07 £	30 Sep 06 £
10 Ordinary shares of £1 each			10	10
Allotted, called up and fully paid:				
	31 Dec 07		30 Sep 06	
	No	£	No	£
Ordinary shares of £1 each	10	10	10	10

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2006 TO 31 DECEMBER 2007

the Balance Sheet at the next accounts reference date

5. POST BALANCE SHEET EVENTS

Since the Balance Sheet date, Dr C B Patel agreed to acquire the entire Ordinary Share capital of the company and subscribe for a further £124,990 Ordinary Shares of £1 each at par value, settled by waiver of loan monies due, to increase the capital base of the business After the Balance Sheet date the loan in Smash Foods Limited has been settled by the issue of preference shares of £1 each to an equivalent value, this amount will be shown in Investments on