

**REGISTERED NUMBER: 04551594**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2012  
FOR  
A & J AUDHALI FRESH FARM FOODS LIMITED**

SATURDAY



A21 \*A1AQ1Y74\* 09/06/2012 #269  
COMPANIES HOUSE

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**A & J AUDHALI FRESH FARM FOODS LIMITED**

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**for the year ended 31 January 2012**

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**REPORT OF THE INDEPENDENT AUDITORS TO  
A & J AUDHALI FRESH FARM FOODS LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to four, together with the full financial statements of A & J Audhali Fresh Farm Foods Limited for the year ended 31 January 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 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 accounts 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 accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

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 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 Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Mark Ashfield (Senior Statutory Auditor)  
for and on behalf of Harrison Beale & Owen Limited  
Highdown House  
11 Highdown Road  
Sydenham  
Leamington Spa  
Warwickshire  
CV31 1XT

22 May 2012

**A & J AUDHALI FRESH FARM FOODS LIMITED**

**ABBREVIATED BALANCE SHEET**  
31 January 2012

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Tangible assets	2	225,016	152,874
Investment property	3	-	517,548
		<u>225,016</u>	<u>670,422</u>
<b>CURRENT ASSETS</b>			
Stocks		133,561	233,891
Debtors		311,771	371,341
Cash at bank		489,654	566,275
		<u>934,986</u>	<u>1,171,507</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	354,625	1,088,579
<b>NET CURRENT ASSETS</b>		<u>580,361</u>	<u>82,928</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>805,377</u>	<u>753,350</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	(79,851)	(69,833)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(36,190)</u>	<u>(34,986)</u>
<b>NET ASSETS</b>		<u><u>689,336</u></u>	<u><u>648,531</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	100	100
Profit and loss account		689,236	648,431
<b>SHAREHOLDERS' FUNDS</b>		<u><u>689,336</u></u>	<u><u>648,531</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 May 2012 and were signed on its behalf by



A A Audhali - Director

The notes form part of these abbreviated accounts

## **A & J AUDHALI FRESH FARM FOODS LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 January 2012**

#### **1 ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

##### **Accounting convention**

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

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 10% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.3% on reducing balance

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

##### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

**A & J AUDHALI FRESH FARM FOODS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
for the year ended 31 January 2012

**2 TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 February 2011	346,292
Additions	151,400
Disposals	<u>(93,631)</u>
At 31 January 2012	<u>404,061</u>
<b>DEPRECIATION</b>	
At 1 February 2011	193,418
Charge for year	64,406
Eliminated on disposal	<u>(78,779)</u>
At 31 January 2012	<u>179,045</u>
<b>NET BOOK VALUE</b>	
At 31 January 2012	<u>225,016</u>
At 31 January 2011	<u>152,874</u>

**3 INVESTMENT PROPERTY**

	<b>Total £</b>
<b>COST</b>	
At 1 February 2011	517,548
Disposals	<u>(517,548)</u>
At 31 January 2012	<u>-</u>
<b>NET BOOK VALUE</b>	
At 31 January 2012	<u>-</u>
At 31 January 2011	<u>517,548</u>

**4 CREDITORS**

Creditors include an amount of £100,366 (2011 - £87,313) for which security has been given.

**5 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid			<b>2012</b>	<b>2011</b>
Number	Class.	Nominal value:	<b>£</b>	<b>£</b>
100	Ordinary	£1	<u>100</u>	<u>100</u>