

REGISTERED NUMBER: 05045547 (England and Wales)

Unaudited Financial Statements for the Year Ended 28 February 2017

for

Hummus Brothers Limited

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for the Year Ended 28 February 2017

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Hummus Brothers Limited

Company Information
for the Year Ended 28 February 2017

DIRECTORS:

C Mouysset
I Slezak
F Edwards

REGISTERED OFFICE:

Victoria House
37-63 Southampton Row
London
WC1B 4DA

REGISTERED NUMBER:

05045547 (England and Wales)

Balance Sheet
28 February 2017

	Notes	28.2.17 £	£	29.2.16 £	£
FIXED ASSETS					
Intangible assets	4		891		928
Tangible assets	5		332,018		299,115
Investments	6		4		4
			<u>332,913</u>		<u>300,047</u>
CURRENT ASSETS					
Stocks		59,433		53,343	
Debtors	7	133,352		256,900	
Cash at bank and in hand		<u>96,957</u>		<u>255,217</u>	
		289,742		565,460	
CREDITORS					
Amounts falling due within one year	8	<u>324,443</u>		<u>340,967</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(34,701)</u>		<u>224,493</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			298,212		524,540
CREDITORS					
Amounts falling due after more than one year	9		<u>188,892</u>		<u>200,560</u>
NET ASSETS			<u>109,320</u>		<u>323,980</u>
CAPITAL AND RESERVES					
Called up share capital			205,546		205,546
Share premium			1,428,074		1,428,074
Retained earnings			<u>(1,524,300)</u>		<u>(1,309,640)</u>
SHAREHOLDERS' FUNDS			<u>109,320</u>		<u>323,980</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2017 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 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 29 September 2017 and were signed on its behalf by:

C Mouysset - Director

I Slezak - Director

Notes to the Financial Statements
for the Year Ended 28 February 2017

1. **STATUTORY INFORMATION**

Hummus Brothers Limited is a private company, limited by shares, registered in England and Wales. 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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

Intangible asset

Amortised at rates calculated to write off the asset over its useful life.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- in accordance with the property
Plant and machinery etc	- at varying rates on cost

Stocks

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

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 pension scheme for its eligible employees under the auto enrollment legislation.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 85.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2017

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 March 2016 and 28 February 2017	<u>1,221</u>
AMORTISATION	
At 1 March 2016	293
Charge for year	<u>37</u>
At 28 February 2017	<u>330</u>
NET BOOK VALUE	
At 28 February 2017	<u>891</u>
At 29 February 2016	<u>928</u>

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2016	225,544	380,813	606,357
Additions	<u>-</u>	<u>81,020</u>	<u>81,020</u>
At 28 February 2017	<u>225,544</u>	<u>461,833</u>	<u>687,377</u>
DEPRECIATION			
At 1 March 2016	148,468	158,774	307,242
Charge for year	<u>17,253</u>	<u>30,864</u>	<u>48,117</u>
At 28 February 2017	<u>165,721</u>	<u>189,638</u>	<u>355,359</u>
NET BOOK VALUE			
At 28 February 2017	<u>59,823</u>	<u>272,195</u>	<u>332,018</u>
At 29 February 2016	<u>77,076</u>	<u>222,039</u>	<u>299,115</u>

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
At 1 March 2016 and 28 February 2017	<u>4</u>
NET BOOK VALUE	
At 28 February 2017	<u>4</u>
At 29 February 2016	<u>4</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2017

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

	28.2.17	29.2.16
	£	£
Trade debtors	99,513	122,134
Other debtors	33,839	134,766
	<u>133,352</u>	<u>256,900</u>

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

	28.2.17	29.2.16
	£	£
Bank loans and overdrafts	11,669	48,153
Trade creditors	152,874	146,339
Taxation and social security	71,220	31,670
Other creditors	88,680	114,805
	<u>324,443</u>	<u>340,967</u>

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

	28.2.17	29.2.16
	£	£
Bank loans	14,790	26,458
Other creditors	174,102	174,102
	<u>188,892</u>	<u>200,560</u>

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Redemption on 26022020	<u>174,102</u>	<u>174,102</u>

10. **SECURED DEBTS**

The following secured debts are included within creditors:

	28.2.17	29.2.16
	£	£
Bank overdraft	-	34,152
Bank loans	26,459	40,459
	<u>26,459</u>	<u>74,611</u>

This is guaranteed by Messrs..Givon and Mouysset.

11. **OPERATING LEASE COMMITMENTS**

	£	£
Operating lease commitments are	29022017	29022016
Expiring within one year	372295	348683
Between one and five years	1631915	1781856
In more than five years	1630992	1705412

12. ULTIMATE CONTROLLING PARTY

There is no single controlling party.

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Hummus Brothers Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hummus Brothers Limited for the year ended 28 February 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Hummus Brothers Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Hummus Brothers Limited and state those matters that we have agreed to state to the Board of Directors of Hummus Brothers Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Hummus Brothers Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Hummus Brothers Limited. You consider that Hummus Brothers Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Hummus Brothers Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Abros Ltd.
Chartered Certified Accountants
Business Advisors
52 Lower Addiscombe Road
Croydon
Surrey
CR0 6AA

29 September 2017

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.