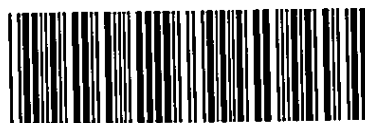


**RUDE HEALTH FOODS LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2010**

THURSDAY



\*LHGMXNUI\*

L32

30/09/2010

241

COMPANIES HOUSE

**RUDE HEALTH FOODS LIMITED**

**INDEPENDENT AUDITOR'S REPORT TO RUDE HEALTH FOODS LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Rude Health Foods 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 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 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 work, for this report, or for the opinions we have formed.

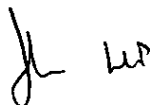
**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

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.

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 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 on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.



Mr Terry Goodsell (Senior Statutory Auditor)

for and on behalf of

**JAMES COWPER LLP**

Chartered Accountants and Statutory Auditor

3 Wesley Gate  
Queen's Road  
Reading  
Berkshire  
RG1 4AP

Date 27 September 2010

**RUDE HEALTH FOODS LIMITED**  
**REGISTERED NUMBER 05602067**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2010**

	Note	£	2010 £	£	2009 £
<b>FIXED ASSETS</b>					
Intangible fixed assets	2		17,953		16,516
Tangible fixed assets	3		101,798		86,269
			<u>119,751</u>		<u>102,785</u>
<b>CURRENT ASSETS</b>					
Stocks		148,163		86,472	
Debtors	4	230,528		159,643	
Cash at bank and in hand		3,763		19,845	
		<u>382,454</u>		<u>265,960</u>	
<b>CREDITORS</b> amounts falling due within one year		<u>(347,926)</u>		<u>(256,554)</u>	
<b>NET CURRENT ASSETS</b>			<u>34,528</u>		<u>9,406</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>154,279</u>		<u>112,191</u>
<b>CREDITORS</b> amounts falling due after more than one year			<u>(78,501)</u>		<u>(50,000)</u>
<b>NET ASSETS</b>			<u><u>75,778</u></u>		<u><u>62,191</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		382,500		282,500
Share premium account			132,000		132,000
Profit and loss account			<u>(438,722)</u>		<u>(352,309)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>75,778</u></u>		<u><u>62,191</u></u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies' Act 2006 were approved and authorised for issue by the board and were signed on its behalf on 23/09/10

*Nicholas Barnard*

**N Barnard**  
**Director**

The notes on pages 3 to 4 form part of these financial statements

## RUDE HEALTH FOODS LIMITED

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

#### 1 ACCOUNTING POLICIES

##### Accounting convention

The full financial statements, from which these abbreviated accounts have been extracted, 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

Plant and machinery	- 20% & 33% straight line
Computer equipment	- 33% straight line

##### 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

##### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result

#### 2. INTANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 April 2009	16,516
Additions	1,437
	<hr/>
At 31 March 2010	17,953
	<hr/>
<b>Net book value</b>	
At 31 March 2010	17,953
	<hr/>
At 31 March 2009	16,516
	<hr/>

# **RUDE HEALTH FOODS LIMITED**

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

### **3 TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 April 2009	109,209
Additions	44,076
	<u>153,285</u>
At 31 March 2010	<u>153,285</u>
<b>Depreciation</b>	
At 1 April 2009	22,940
Charge for the year	28,547
	<u>51,487</u>
At 31 March 2010	<u>51,487</u>
<b>Net book value</b>	
At 31 March 2010	<u>101,798</u>
At 31 March 2009	<u>86,269</u>

### **4. DEBTORS**

No provision has been made in these accounts for a deferred tax asset on previous losses

### **5. SHARE CAPITAL**

	2010 £	2009 £
<b>Authorised</b>		
1,000,000 Ordinary shares of £1 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>		
382,500 (2009 - 282,500) Ordinary shares of £1 each	<u>382,500</u>	<u>282,500</u>

During the period ended 31 March 2010 the company issued 100,000 ordinary £1 shares at par between 26 May 2009 and 2 June 2009