

REGISTERED NUMBER: 07034397 (England and Wales)

Abbreviated Unaudited Accounts
for the Year Ended 30 September 2014
for
A Fresh Start Ltd

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for the Year Ended 30 September 2014**

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A Fresh Start Ltd

Company Information
for the Year Ended 30 September 2014

DIRECTOR:

R Bessim

REGISTERED OFFICE:

The Howarth Armsby Suite
New Broad Street House
35 New Broad Street
London
EC2M 1NH

REGISTERED NUMBER:

07034397 (England and Wales)

ACCOUNTANTS:

Howarth Armsby
New Broad Street House
35 New Broad Street
London
EC2M 1NH

Abbreviated Balance Sheet
30 September 2014

	Notes	30.9.14 £	£	30.9.13 £	£
FIXED ASSETS					
Tangible assets	2		24,539		14,216
CURRENT ASSETS					
Stocks		2,000		2,000	
Debtors		24,750		-	
Cash in hand		<u>250</u>		<u>250</u>	
		27,000		2,250	
CREDITORS					
Amounts falling due within one year		<u>11,555</u>		<u>15,313</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>15,445</u>		<u>(13,063)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			39,984		1,153
CREDITORS					
Amounts falling due after more than one year			<u>38,790</u>		<u>731</u>
NET ASSETS			<u><u>1,194</u></u>		<u><u>422</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>1,193</u>		<u>421</u>
SHAREHOLDERS' FUNDS			<u><u>1,194</u></u>		<u><u>422</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

A Fresh Start Ltd (Registered number: 07034397)

Abbreviated Balance Sheet - continued

30 September 2014

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 director on 27 March 2015 and were signed by:

R Bessim - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2014**

1. ACCOUNTING POLICIES

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.

Plant and machinery etc - 25% on reducing balance

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

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

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2013	27,243
Additions	18,503
At 30 September 2014	<u>45,746</u>
DEPRECIATION	
At 1 October 2013	13,027
Charge for year	8,180
At 30 September 2014	<u>21,207</u>
NET BOOK VALUE	
At 30 September 2014	<u>24,539</u>
At 30 September 2013	<u>14,216</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.14 £	30.9.13 £
1	Ordinary Shares	£1	<u>1</u>	<u>1</u>

A Fresh Start Ltd

**Report of the Accountants to the Director of
A Fresh Start Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 September 2014 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Howarth Armsby
New Broad Street House
35 New Broad Street
London
EC2M 1NH

Date:

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.