

**FRESH & FRUITY (BEVERLEY) LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**FRESH & FRUITY (BEVERLEY) LTD**  
**UNAUDITED ACCOUNTS**  
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**FRESH & FRUITY (BEVERLEY) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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<b>Director</b>	Ms T Hartley
<b>Company Number</b>	07529517 (England and Wales)
<b>Registered Office</b>	12 DYER LANE BEVERLEY EAST YORKSHIRE HU17 8AE ENGLAND
<b>Accountants</b>	Kendall Accountancy Services Limited 2 Exeter Street New Village Road Cottingham East Yorkshire HU16 4LU

**FRESH & FRUITY (BEVERLEY) LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 28 FEBRUARY 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	13,592	16,924
<b>Current assets</b>			
Inventories		1,800	800
Debtors	<u>5</u>	732	841
Cash at bank and in hand		4,273	12,829
		<u>6,805</u>	<u>14,470</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(4,968)	(6,704)
<b>Net current assets</b>		<u>1,837</u>	<u>7,766</u>
<b>Total assets less current liabilities</b>		15,429	24,690
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(16,767)	(21,667)
<b>Provisions for liabilities</b>			
Deferred tax		(1,884)	(2,707)
		<u>(3,222)</u>	<u>316</u>
<b>Net (liabilities)/assets</b>		<u>(3,222)</u>	<u>316</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	10	10
Profit and loss account		(3,232)	306
<b>Shareholders' funds</b>		<u>(3,222)</u>	<u>316</u>

For the year ending 28 February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 19 August 2022 and were signed on its behalf by

Ms T Hartley  
Director

Company Registration No. 07529517

**FRESH & FRUITY (BEVERLEY) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**1 Statutory information**

Fresh & Fruity (Beverley) Ltd is a private company, limited by shares, registered in England and Wales, registration number 07529517. The registered office is 12 DYER LANE, BEVERLEY, EAST YORKSHIRE, HU17 8AE, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% cost
Motor vehicles	20% wdv
Fixtures & fittings	10% cost

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**FRESH & FRUITY (BEVERLEY) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 March 2021	4,843	35,413	10,093	50,349
Additions	-	-	416	416
At 28 February 2022	4,843	35,413	10,509	50,765
<b>Depreciation</b>				
At 1 March 2021	4,843	21,933	6,649	33,425
Charge for the year	-	2,697	1,051	3,748
At 28 February 2022	4,843	24,630	7,700	37,173
<b>Net book value</b>				
At 28 February 2022	-	10,783	2,809	13,592
At 28 February 2021	-	13,480	3,444	16,924

**5 Debtors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	732	841

**6 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	5,000	3,333
Taxes and social security	(32)	1,571
Other creditors	-	1,600
Accruals	-	200
	4,968	6,704

**7 Creditors: amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	16,767	21,667

**8 Share capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid: 10 Ordinary shares of £1 each	10	10

**9 Average number of employees**

During the year the average number of employees was 1 (2021: 1).

