

## **Epicurean Dairy (UK) IP Limited**

Abbreviated Accounts

Year Ended

31 March 2016

Company Number 7561205



# **Epicurean Dairy (UK) IP Limited**

**Abbreviated accounts  
for the year ended 31 March 2016**

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## **Contents**

### **Page:**

- |   |  |
|---|--|
| 1 | Balance sheet                                  |
| 2 | Notes forming part of the abbreviated accounts |
- 

## **Directors**

A Allan  
M B Harrod  
O Shenhav  
Y Shenhav

## **Registered office**

2 City Place, Beehive Ring Road, Gatwick, West Sussex, RH6 0PA

## **Company number**

7561205

# Epicurean Dairy (UK) IP Limited

## Balance sheet at 31 March 2016

<b>Company number 7551205</b>	<b>Note</b>	<b>2016 NZ\$</b>	<b>2015 NZ\$</b>
<b>Called up share capital not paid</b>		<b>100</b>	<b>100</b>
<b>Fixed assets</b>			
Intangible assets	2	20,000	20,000
		<u>20,100</u>	<u>20,100</u>
<b>Creditors: amounts falling due within one year</b>		<b>20,000</b>	<b>20,000</b>
<b>Total assets less current liabilities</b>		<b>100</b>	<b>100</b>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
<b>Shareholders' funds</b>		<b>100</b>	<b>100</b>

The company did not trade during the current or preceding year and accordingly no profit and loss account has been prepared. The company has not received any income or incurred any expense or recognised any other recognised gains or losses during the current or preceding year.

For the year ended 31 March 2015 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 of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abbreviated accounts were approved by the board of directors and authorised for issue on 22 December 2016.

  
A. Allan  
Director

The notes on pages 2 to 3 form part of these abbreviated accounts.

# Epicurean Dairy (UK) IP Limited

## Notes forming part of the abbreviated accounts for the year ended 31 March 2016

### 1 Accounting policies

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (effective January 2015) and have been prepared under the historical cost convention.

The following principal accounting policies have been applied:

#### *Intangible assets*

Intangible assets, other than goodwill, include expenditure on patents, licences, trademarks and intellectual property rights and are stated at the amount initially recognised, less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired separately from a business are carried initially at cost. The initial cost is the aggregate amount paid and the fair value of any other consideration given to acquire the asset.

Intangible assets with a finite life are amortised on a straight line basis over their expected useful lives. For patents, licences and trademarks, expected useful life is the shorter of the duration of the legal agreement and economic useful life.

The carrying value of intangible assets is reviewed for impairment whenever events or changes in circumstances indicate the carrying value may not be recoverable.

Intangible assets represent the purchase cost of Trademarks and Associated Intellectual Property relating to "The Collective Great Dairy".

#### *Impairment of fixed assets*

The need for any fixed asset impairment write-down is assessed by comparison of the carrying value of the asset against its recoverable amount.

### 2 Intangible fixed assets

	Other intangible fixed assets NZ\$
<i>Cost</i>	
At 1 April 2015 and 31 March 2016	20,000
	<hr/>
<i>Net book value</i>	
At 31 March 2015 and 31 March 2016	20,000
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## Epicurean Dairy (UK) IP Limited

Notes forming part of the abbreviated accounts  
for the year ended 31 March 2016 (*continued*)

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### 3 Share capital

	2016 NZ\$	2015 NZ\$
<i>Allotted, called up and fully paid</i>		
10,000 ordinary shares of NZ\$ 0.01 cent each	<u>100</u>	<u>100</u>