Epicurean Dairy (UK) IP Limited

Abbreviated Accounts

Year Ended

31 March 2014

Company Number 7561205

Epicurean Dairy (UK) IP Limited

Abbreviated accounts
for the year ended 31 March 2014

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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 2014

Company number 7561205	Note	2014 NZ$	2013 NZ$
Called up share capital not paid		100	100
Fixed assets			
Intangible assets	2	20,000	20,000
		20,100	20,100
Creditors: amounts falling due within one year		20,000	20,000
Total assets less current liabilities		100	100
Capital and reserves			
Called up share capital	3	100	100
Shareholders' funds		100	100

For the year ended 31 March 2014 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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated accounts were approved by the board of directors and authorised for issue on 19 January 2015

A Allan
Director

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

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Epicurean Dairy (UK) IP Limited

Notes forming part of the abbreviated accounts
for the year ended 31 March 2014

1 Accounting policies

The abbreviated accounts 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 the higher of realisable value and value in use.

2 Intangible fixed assets

	Other intangible fixed assets NZ$
Cost	
At 1 April 2013 and 31 March 2014	20,000
Net book value	
At 31 March 2013 and 31 March 2014	20,000

Epicurean Dairy (UK) IP Limited

3   Share capital

	2014 NZ$	2013 NZ$
Allotted, called up and fully paid		
10,000 ordinary shares of NZ$ 0.01 cent each	**100**	100