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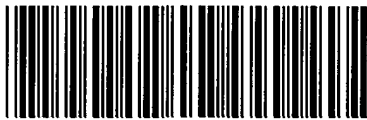
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Registered number  
07590271

COPY FOR REGISTRAR  
OF COMPANIES

Pera Foods Limited  
Unaudited Abbreviated Accounts  
31 May 2014

TUESDAY



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COMPANIES HOUSE

## **Pera Foods Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Pera Foods Limited for the year ended 31 May 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Pera Foods Limited for the year ended 31 May 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Pera Foods Limited, as a body, in accordance with the terms of our engagement letter dated 1 May 2015. Our work has been undertaken solely to prepare for your approval the accounts of Pera Foods Limited and state those matters that we have agreed to state to the Board of Directors of Pera Foods Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pera Foods Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pera Foods Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Pera Foods Limited. You consider that Pera Foods Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pera Foods Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



Man & Co  
Chartered Accountants  
114 Hamlet Court Road  
Westcliff-On-Sea  
Essex  
SS0 7LP

5 August 2015

**Pera Foods Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 May 2014**

07590271

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	444,138	513,954
<b>Current assets</b>			
Debtors	-	224,270	
Cash at bank and in hand	-	6,246	
	-	230,516	
<b>Creditors: amounts falling due within one year</b>	(81,324)	(130,456)	
<b>Net current (liabilities)/assets</b>		(81,324)	100,060
<b>Total assets less current liabilities</b>		362,814	614,014
<b>Creditors: amounts falling due after more than one year</b>		(786,265)	(968,246)
<b>Net liabilities</b>		(423,451)	(354,232)
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		(423,452)	(354,233)
<b>Shareholder's funds</b>		(423,451)	(354,232)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr T Ayyildiz  
Director

Approved by the board on 5 August 2015

**Pera Foods Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2014**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold improvements	2% straight line
Plant and machinery	12.5% reducing balance
Motor vehicles	20% straight line

**2 Tangible fixed assets**

£

**Cost**

At 1 June 2013	645,201
Disposals	(18,000)
At 31 May 2014	<u>627,201</u>

**Depreciation**

At 1 June 2013	131,247
Charge for the year	55,247
On disposals	(3,431)
At 31 May 2014	<u>183,063</u>

**Net book value**

At 31 May 2014	<u>444,138</u>
At 31 May 2013	<u>513,954</u>

**3 Share capital**

	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>