

**FRESH CONNECT LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

**FRESH CONNECT LIMITED**  
**UNAUDITED ACCOUNTS**  
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**FRESH CONNECT LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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<b>Directors</b>	R Scott N Brown
<b>Company Number</b>	08358734 (England and Wales)
<b>Registered Office</b>	Unit C Station Road Betchworth Surrey RH3 7BZ ENGLAND

**FRESH CONNECT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JANUARY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	4	-	1,000
Tangible assets	5	118,878	53,817
		<u>118,878</u>	<u>54,817</u>
<b>Current assets</b>			
Inventories		36,225	31,044
Debtors	6	999,182	807,045
Cash at bank and in hand		61,528	23,329
		<u>1,096,935</u>	<u>861,418</u>
<b>Creditors: amounts falling due within one year</b>	7	(794,824)	(665,711)
<b>Net current assets</b>		<u>302,111</u>	<u>195,707</u>
<b>Total assets less current liabilities</b>		420,989	250,524
<b>Creditors: amounts falling due after more than one year</b>	8	(120,833)	(170,833)
<b>Net assets</b>		<u>300,156</u>	<u>79,691</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		300,056	79,591
<b>Shareholders' funds</b>		<u>300,156</u>	<u>79,691</u>

For the year ending 31 January 2023 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 directors acknowledge their 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 of Directors and authorised for issue on 11 May 2023 and were signed on its behalf by

R Scott  
Director

Company Registration No. 08358734

**FRESH CONNECT LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**1 Statutory information**

Fresh Connect Limited is a private company, limited by shares, registered in England and Wales, registration number 08358734. The registered office is Unit C, Station Road, Betchworth, Surrey, RH3 7BZ, 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.

***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.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***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	over 4 years
Motor vehicles	over 4 years

***Stocks***

Stocks 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.

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

**FRESH CONNECT LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 February 2022	10,000
At 31 January 2023	10,000
<b>Amortisation</b>	
At 1 February 2022	9,000
Charge for the year	1,000
At 31 January 2023	10,000
<b>Net book value</b>	
At 31 January 2023	-
At 31 January 2022	1,000

**5 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 1 February 2022	105,517	256,500	24,488	386,505
Additions	21,504	90,000	3,578	115,082
At 31 January 2023	127,021	346,500	28,066	501,587
<b>Depreciation</b>				
At 1 February 2022	70,067	256,499	6,122	332,688
Charge for the year	31,755	11,250	7,016	50,021
At 31 January 2023	101,822	267,749	13,138	382,709
<b>Net book value</b>				
At 31 January 2023	25,199	78,751	14,928	118,878
At 31 January 2022	35,450	1	18,366	53,817

**6 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due after more than one year</b>		
Trade debtors	829,831	630,710
Other debtors	169,351	176,335
	999,182	807,045

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	50,000	50,000
Obligations under finance leases and hire purchase contracts	84,000	1,903
Trade creditors	440,199	240,199
Taxes and social security	117,432	167,190
Other creditors	103,193	206,419
	794,824	665,711

**FRESH CONNECT LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	120,833	170,833

**9 Average number of employees**

During the year the average number of employees was 40 (2022: 40).

