

**NOURISH ENGINEERING LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

NOURISH ENGINEERING LTD
UNAUDITED ACCOUNTS
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NOURISH ENGINEERING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2016

Director	C Bushell
Company Number	8783288 (England and Wales)
Registered Office	103 WILLOW PARK OTFORD SEVENOAKS TN14 5NF
Accountants	J W Meredith 49 Westerham Road Bessels Green Sevenoaks Kent TN13 2QB

NOURISH ENGINEERING LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	<u>4</u>	73,433	127,147
Current assets			
Inventories	5	126,182	141,409
Debtors	<u>6</u>	13,768	3,205
Cash at bank and in hand		808	2,075
		<u>140,758</u>	<u>146,689</u>
Creditors: amounts falling due within one year	<u>7</u>	(45,617)	(45,013)
Net current assets		<u>95,141</u>	<u>101,676</u>
Net assets		<u>168,574</u>	<u>228,823</u>
Capital and reserves			
Called up share capital	<u>8</u>	235,000	235,000
Revaluation reserve		122,126	122,126
Profit and loss account		(188,552)	(128,303)
Shareholders' funds		<u>168,574</u>	<u>228,823</u>

For the year ending 31 December 2016 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 his 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.

Approved by the Board on 28 September 2017.

C Bushell
Director

Company Registration No. 8783288

NOURISH ENGINEERING LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1 Statutory information

Nourish Engineering Ltd is a private company, limited by shares, registered in England and Wales, registration number 8783288. The registered office and principal place of business is 103 WILLOW PARK, OTFORD, SEVENOAKS, TN14 5NF.

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

These financial statements for the year ended 31 December 2016 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 January 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

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 represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

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

Plant & machinery	25% Straight Line basis
Motor vehicles	25% Reducing Balance basis

Stocks

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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 is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

NOURISH ENGINEERING LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

4 Tangible fixed assets

	Plant & machinery £	Motor vehicles £	Total £
Cost or valuation	At cost	At cost	
At 1 January 2016	172,576	16,500	189,076
Disposals	(15,000)	-	(15,000)
At 31 December 2016	157,576	16,500	174,076
Depreciation			
At 1 January 2016	54,710	7,219	61,929
Charge for the year	39,394	2,320	41,714
On disposals	(3,000)	-	(3,000)
At 31 December 2016	91,104	9,539	100,643
Net book value			
At 31 December 2016	66,472	6,961	73,433
At 31 December 2015	117,866	9,281	127,147

5 Inventories

	2016 £	2015 £
Finished goods	126,182	141,409
	126,182	141,409

6 Debtors

	2016 £	2015 £
Other debtors	13,768	3,205

7 Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	-	2,848
Taxes and social security	787	-
Other creditors	28,720	37,844
Loans from directors	14,110	-
Accruals	2,000	4,321
	45,617	45,013

8 Share capital

	2016 £	2015 £
Allotted, called up and fully paid: 235,000 Ordinary shares of £1 each	235,000	235,000

9 Controlling party

The ultimate controlling party is Mrs H Timmis who is the majority shareholder in the Company.

NOURISH ENGINEERING LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

10 Post balance sheet events

A burglary at the Company's premises in December 2016 resulted in valuable amounts of tooling and raw and part-processed materials being lost. Although covered by insurance, the Company experienced severe delays in reaching a position where normal business could be resumed with existing and new clients. Turnover and production were seriously affected for 5 months following this event.

11 Average number of employees

During the year the average number of employees was 1 (2015: 1).

