

Registered number

09149516

**Sunny Fresh Global Trading Limited**

**Filleted Accounts**

**For the year ended 31 July 2022**

**Sunny Fresh Global Trading Limited****Registered number:** 09149516**Balance Sheet****as at 31 July 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	314,990	52,827
<b>Current assets</b>			
Stocks		72,940	41,500
Debtors	4	4,725,769	3,066,499
Cash at bank and in hand		2,217,080	1,141,717
		<u>7,015,789</u>	<u>4,249,716</u>
<b>Creditors: amounts falling due within one year</b>	5	(5,154,599)	(2,223,785)
<b>Net current assets</b>		<u>1,861,190</u>	<u>2,025,931</u>
<b>Total assets less current liabilities</b>		<u>2,176,180</u>	<u>2,078,758</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(882,921)	(1,018,108)
<b>Net assets</b>		<u><u>1,293,259</u></u>	<u><u>1,060,650</u></u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		1,293,257	1,060,648
<b>Shareholders' funds</b>		<u><u>1,293,259</u></u>	<u><u>1,060,650</u></u>

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 members have 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Devinder Singh

Director

Approved by the board on 28 April 2023

# Sunny Fresh Global Trading Limited

## Notes to the Accounts

for the year ended 31 July 2022

### 1 Accounting policies

#### *Basis of preparation*

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### *Turnover*

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

#### *Tangible fixed assets*

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Fixtures, fittings, tools and equipment	over 5 years
Motor vehicles	over 5 years

#### *Stocks*

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

#### *Debtors*

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### *Creditors*

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### *Foreign currency translation*

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary

items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>9</u>	<u>6</u>

### **3 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures, fittings, tools and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 August 2021	-	49,100	70,138	119,238
Additions	25,000	107,241	413,414	545,655
Disposals	-	-	(220,484)	(220,484)
At 31 July 2022	<u>25,000</u>	<u>156,341</u>	<u>263,068</u>	<u>444,409</u>
<b>Depreciation</b>				
At 1 August 2021	-	21,525	44,886	66,411
Charge for the year	-	12,935	50,073	63,008
At 31 July 2022	<u>-</u>	<u>34,460</u>	<u>94,959</u>	<u>129,419</u>
<b>Net book value</b>				
At 31 July 2022	<u>25,000</u>	<u>121,881</u>	<u>168,109</u>	<u>314,990</u>
At 31 July 2021	-	27,575	25,252	52,827

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,755,367	2,753,588
Taxation and social security refund	44,388	9,213
Other debtors	926,014	303,698
	<u>4,725,769</u>	<u>3,066,499</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	51,031	-
Obligations under finance lease and hire purchase contracts	26,170	5,520
Trade creditors	4,686,289	2,006,717
Taxation and social security costs	183,094	173,208
Other creditors	<u>208,015</u>	<u>38,340</u>

	<u>5,154,599</u>	<u>2,223,785</u>
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**6 Creditors: amounts falling due after one year**

<b>2022</b>	<b>2021</b>
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<b>£</b>	<b>£</b>
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Bank loans	126,471	48,433
Obligations under finance lease and hire purchase contracts	-	26,170
Other creditors	756,450	943,505
	<u>882,921</u>	<u>1,018,108</u>

**7 Other information**

Sunny Fresh Global Trading Limited is a private company limited by shares and incorporated in England. Its registered office is:

Fhf1 Western International Market

Hayes Road

Southall

England

UB2 5XJ

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.